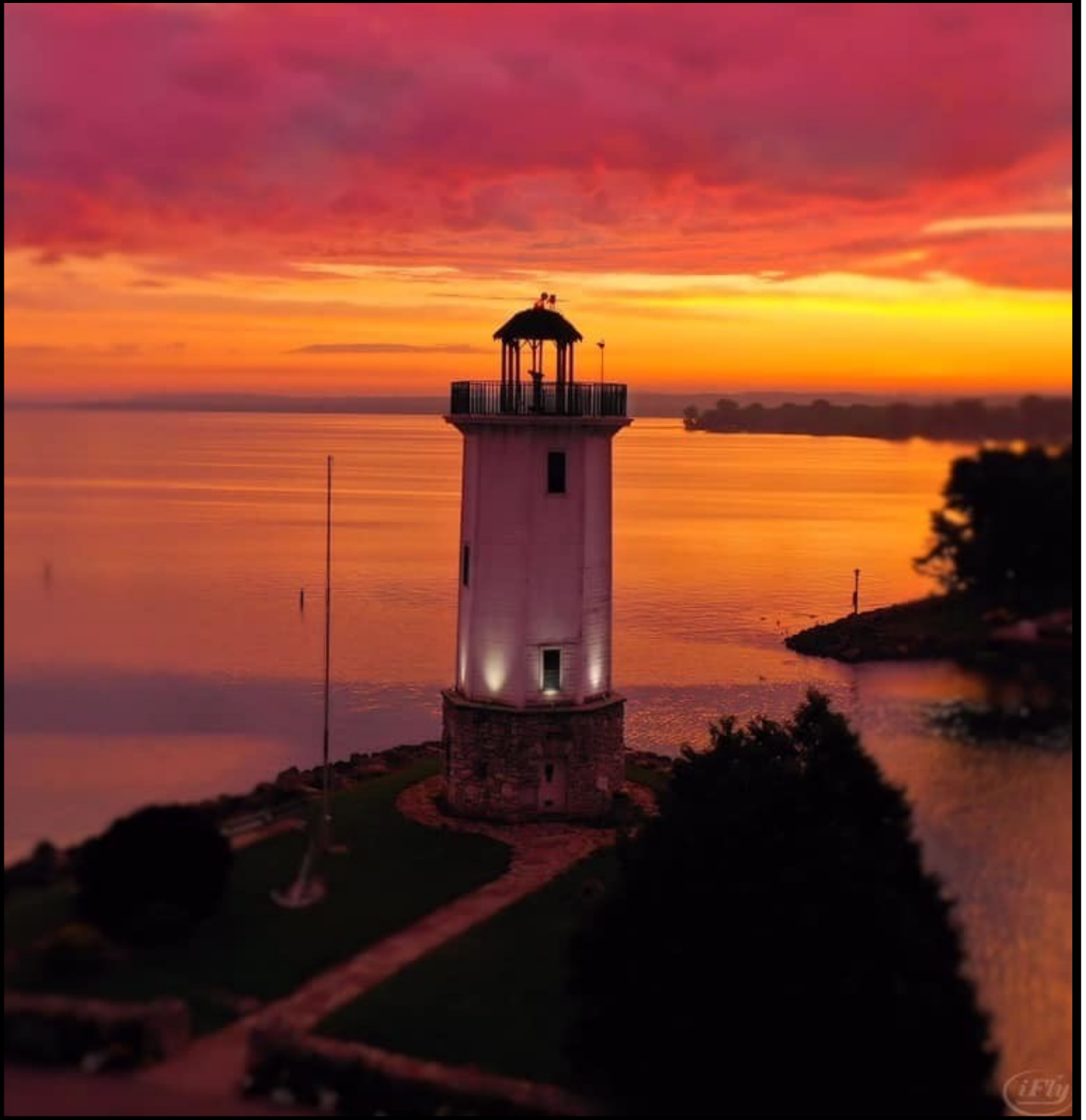


City of Fond du Lac



2020

Proposed Budget



**City of Fond du Lac
2020 Proposed Budget**

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: August 29, 2019

Subject: Budget Communications – 2020 Proposed Budget

Our City's budget for 2020, as summarized in this memo and further detailed in the attachments, is balanced, supports our varied missions, conserves financial resources, reduces debt, and protects our bond rating. Importantly, reviews of our financial management, by both external auditors and by bond rating agencies confirm the soundness of our internal controls and our long term financial credit worthiness. This budget focuses on the requirement to operate within state and local constraints while meeting the needs of our Citizens and positioning the City for a sound financial future.

This budget for the first year of the next decade is supported by a local economy that continues to thrive. As a result of the economic recovery in the early part of the current decade and the ensuing expansion since, local employment and unemployment metrics have remained in a historically positive range for the past three years.

The equalized value of real and personal property continues to grow as well. For the first time ever the city's total equalized value exceeded \$3 billion, increasing 4% over last year in part due to a net new construction rate of 1.46%.

The City's Tax Incremental District (TID) portfolio continued to thrive, creating an increment of over \$106 million, which represents a 3.54% share of the City's overall equalized value and which is well within the statutory limit of 12%.

For the 2020 budget the debt service effect on the levy limit calculation has stabilized with relatively little difference between 2019 and the upcoming year. In 2014 we implemented a strategy to accelerate our debt repayments by abandoning the practice of amortizing debt over a 10 year period with the intent to refinance the debt for an additional 10 year period thereafter, thus creating a 20 year life for most of our municipal debt. Since then we have committed to issuing debt and repaying it in 10 years.

This had the short term effect of increasing debt service payments on an annual basis, which also increased the levy, but in 2020 that effect subsides.

And, we are reaping the benefits such as;

- savings from reduced interest payments
- avoiding repayments for assets purchased we no longer have because the life of the repayments (20 years) outlasted the life of the asset

- eliminating the risk of adding debt at a rate in excess of our repayment for that debt and thereby invoking debt constraints for future CIPs due to the City's debt limit policy,

The city's statutorily imposed levy limit increased from \$27,434,001 in 2019 to \$27,927,183, in 2020 an increase of 1.8%.

The combined effect of a growth rate in equalized value of 4% and a levy increase of just 1.8%, produced a decreased equalized property tax rate of 2.0%, the first such decrease in over 10 years.

The following list highlights other areas that you may find worthy of special attention as you review the budget information for the coming year:

- The City's tax levy support to the library will increase by 2.0%.
- The City's tax levy support for the residential recycling program special revenue fund is increased by \$100,000 to offset no increase in State funding but higher contractor costs.
- There are no increases budgeted for 2020 Water Utility and Wastewater rates.
- There are no increases in residential solid waste collection fees.
- A special event fee structure has been added to the Fee Schedule exhibit pages, to be used in conjunction with the City's newly adopted Special Event ordinance.

Overall, I am very optimistic about the many good things happening within City government, our ability to deliver services with excellence and a positive attitude and for the tangible improvements others are contributing, such as expanding employment as well as new retail, commercial, dining and residential properties. The details for our 2020 budget, which follow, will give you a better understanding of how we intend to maintain that positive momentum in the context of revenue constraints coupled with growing debt service requirements.

Service Levels

The 2020 budget includes no reduction or elimination of existing services.

General City Revenues

Total combined general fund City revenues available to support general fund City operations and services for 2020 increased by a total of \$1,285,338 or 3.9%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**
The 2020 budget complies with the state-mandated property tax levy limit. The property tax levy limit is allowed to increase by an estimated net new construction of 1.46%, plus the increase in general debt service principal and interest payments.
- **Fund Balance Applied**
The 2020 budget applies \$237,403 more of available fund balance than the 2019 budget.

Total General Spending

Total budgeted general fund spending is increased by 3.9% compared to 2019.

Personal Services (Salaries, Wages and Benefits)

Due to the service nature of City operations, approximately 70% of the City's budgeted operating costs are for employee salaries, wages and benefits. Of the workforce supported by the general fund, 58% remain part of a collective bargaining unit. The labor contracts for the Fire/Rescue, Police were renegotiated in 2019 and are in effect through 2021, and Transit bargaining unit is in the process of beginning negotiations. Due to a combination of factors including changes in wages and benefits, employee turnover, and increases in health insurance costs, net total 2020 budgeted general and special revenue fund labor costs have increased by \$1,058,734 or 3.8% compared to the 2019 budget.

- **Wage Adjustments**

The 2020 adopted budget contains an adjustment to the wage scale for non-represented employees. Adjustments to collective bargaining unit wage scales are as negotiated in the collective bargaining agreements. Total salaries and wages for all general and special revenue fund employees is budgeted to increase by 4.5% or \$871,557.

- Wage scale adjustment of 2.25% for non-represented employees.
- Collective bargaining unit wage scale adjustments according to labor contracts.

- **Health Insurance**

The City's share of budgeted general and special revenue fund health insurance costs are decreasing by \$178,875 or 4.7% compared to the 2019 budget.

- **WRS Pension Costs**

The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs increased by \$168,484 or 7.5% from 2019 to 2020. The 2020 WRS general employee employer-required pension rates will increase by 0.20%. Fire employer required pension contributions increased 0.73% while police employer-required WRS contributions increased 0.53%.

General, Transit, Police public safety and new employees in Fire and Rescue public safety employees share in the same 6.75% of salary share towards WRS pension costs and any WRS rate increases or decreases. Public safety employees in the Fire and Rescue Department hired before Act 10 negotiated to begin sharing in a portion of the employee share of WRS starting in 2018.

- **Personnel Changes**

No new positions are included in the 2020 proposed budget.

During the creation of the 2020 proposed budget, a total of 8 new positions were requested – 6 for Fire/Rescue, 1 for Police and 1 for Public Works. Due to the revenue and expenditure constraints on municipalities under Wisconsin law, none of these positions are included in the 2020 proposed budget. A plan has been identified to help each of these departments carry out their respective City mission.

- **Fire/Rescue:** Call volumes for Fire/Rescue continue to increase. The Fire/Rescue Department communicated a desire to add one ambulance crew of two people per

shift, and thus a total of six additional personnel authorizations in 2020. This was requested in response to growing calls for EMS service of all types: billable and non-billable, for people in need of ambulance transport and for people who don't need ambulance transport, for lift assist services in residences and in residential facilities, and for inter-facility transports.

Staff considered various solutions to fund these requests. Because revenue and expenditure constraints preclude us from simply raising the levy to fund such requests, we analyzed options to provide funding from internal or external sources.

Funding these positions from internal sources would mean reducing departmental budgets across the board in order to transfer additional funds to Fire/Rescue. These permanent reductions, totaling between \$500,000 and \$600,000, would significantly impact other services provided by the City.

External sources include grants or revenues from a referendum, neither of which are available for the 2020 budget cycle.

Fire/Rescue will be undergoing a re-accreditation process in 2020, which will include analysis of staffing and response times. The addition of new positions in the future could be determined based upon that analysis or recommendations provided by an independent third party analysis of all Public Safety staffing needs, if the City Council were to desire such an analysis.

We concluded that due to significant impacts to other services provided by the City associated with using internal funding and with the absence of external funding, the 6 positions are not included in the proposed 2020 budget.

Because the requested addition of six people is not supported by this budget, the financial and operational procedures currently in place for Fire Rescue will remain throughout 2020.

- **Police:** The Police Department has various needs related to day to day management of operations (evidence processing, training coordination, fleet, and radios). To address a portion of those needs, without adding additional positions, staff hours amongst Community Service Officers and long-term seasonal help were reduced, and those hours were then added to the current part-time Property/Evidence Technician. The increase in hours will allow the Police Department to better process the backlog of evidence, and purge evidence as required. The addition of new positions in the future, to address operational needs and increasing call volumes, could be determined based upon analysis and recommendations provided by an independent third party analysis of all Public Safety staffing needs, if the City Council were to desire such an analysis.

We do anticipate a demand for at least one additional full time position in conjunction with the deployment of body-worn cameras in a future budget.

- **Public Works (Electrical Division):** The Electrical Division continues to see an increased workload related to Diggers Hotline locates, in addition to the normal duties of that division. The initial plan was to pursue an Electrical Apprenticeship program, where a 4th member of the Electrical division would be added in 5 years. To address the increased workload in 2020, without adding additional positions, the wages of long-term seasonal employees will be increased to attract a better pool of candidates.

Since from all indications there are no changes on the horizon from the State legislature pertaining to levy limits, the expenditure restraint program or shared revenue, the constraints affecting this year's budget will continue to affect subsequent budgets. And, it's reasonable to assume, given that levy limits don't account for inflation, that these constraints will exert even more pressure in the coming years, thus making personnel additions even more difficult to accommodate without external funding sources.

Services, Materials and Supplies Expenditures

Total budgeted general and special revenue fund contractual services, materials and supplies and utility costs are decreased by \$98,151 or 0.9% compared to the 2019 budget.

New or Increased Expenditures

New or increased expenditures included in the 2020 operating budget are as follows:

- **Police**
Nonrecurring \$45,000 cost for updating facility lighting to energy efficient LED lighting is included in the Police operating budget.
- **Fire/Rescue**
Nonrecurring \$45,000 cost for replacing the Fire Chief's vehicle is included in the Fire/Rescue operating budget.

Capital Funded by Operations

The 2020 budget continues funding of annually recurring capital projects funded by general operating revenues rather than long-term debt. Capital financed by operations in the 2020 budget is \$1,724,500 compared to \$2,095,000 in the 2019 budget (see the capital improvement plan for detail). Responsible budgeting of operating costs as well as the amount of available general fund balance allow for the significant pay-as-you-go financing of capital projects.

Capital Funded by General Obligation Debt

The amount of general capital projects funded by general obligation (G.O.) debt included in 2020 is \$11,688,000, with various Street Reconstruction projects, the Lakeside Park Pavilion and Fire Engine Replacement being the largest items. This figure represents 13.1% of the City's projected overall G.O. debt level at the end of 2020. Please see the capital improvement plan for details.

Public Works capital improvement plan for 2020 includes an increase in funding for street maintenance projects throughout the city, in order to extend the linear miles repaired, with an emphasis on the lowest rated pavements. The amount will increase from \$270,000 in 2019 to

\$650,000 in 2020. The additional money will allow for three-times as many chip sealing or overlay projects to be completed in a year than have been normally scheduled.

This will be achieved by relying more heavily on debt funded public works projects rather than limiting the funding to what could be supported from within the operational budget, which to this point has been our policy. In summary, public works projects that are forecasted to have a useful life of 10 years or more will be eligible for debt funding. The 10 year guideline is used because debt is issued with a 10 year repayment schedule. By relying more heavily on debt funding, there is no savings to the taxpayer, but this change provides the opportunity to improve the quality and extend the life of our street pavements more quickly than prior years. By relying less on operations funding, the levy limit effect as it pertains to street maintenance has been reduced, but the increased reliance on debt will increase the levy nonetheless.

Other G.O. Debt Considerations

The G.O. debt that the City issues in 2020 will continue to be for a term of 10 years. This practice more closely matches the useful lives of the assets or projects acquired with the debt to the debt repayment terms. The City's bond rating agency, Standard & Poor's, also looks more favorably on shorter debt repayment terms.

Although the G.O. debt payments and the property tax levy required for debt service continue to increase over the next five years, the increases begin to moderate by 2022. Furthermore, the overall G.O. debt level, including new debt for general capital projects, is projected to decrease 1.9% from \$89.2 million in 2020 to \$87.5 million by 2024.

Utility Debt

The Water Utility will borrow for several projects over each of the next five years, with the largest projects being Water work performed as part of annual Department of Transportation projects. The average payment of \$3.8 million of principal annually over the next five years is higher than the new projects funded by debt, resulting in the Water Utility debt decreasing from \$37.6 million in 2020 to \$27.0 million in 2024.

The Wastewater Utility will borrow for several large projects over some of the next five years, the largest two being \$10 million in 2021 for modifications for biological phosphorus removal and another \$10 million in 2022 for phosphorus removal and compliance. These large projects will result in the Wastewater Utility debt increasing from \$31.4 million in 2020 to \$38.3 in 2024.

Utility Rates

The 2020 budget does not include Water or Wastewater Utility rate increases. The 2016 Water rate increase was the first increase since 2010. Wastewater Utility rates included in the 2020 budget remain at the same level as 2009.

Use of General Fund Balance

A goal of the 2020 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$480,431 of available general fund balance will be applied to the 2020 budget. The unassigned general fund balance remaining after the amount applied to the 2020 budget is estimated to be \$6,381,345 or 18.6% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2020 budget is subject to adjustment as the balancing figure for any revenue and expenditure adjustments made as this budget is adopted.

On the Horizon (For the Future)

Budget challenges will persist in 2020 and beyond. Some of the challenges facing the City in its 2020 budget and beyond include:

- We expect that property tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase only by the rate of growth in net new construction, in addition to any increases necessary to cover increasing debt principal and interest payments.
- Scheduled increases in the City's general obligation debt principal and interest payments over the next five years will result in increases in the property tax levy to pay for the increasing debt payments. As noted above, although the debt payments increase over the next few years the amount of outstanding G.O. debt balance is declining.

Acknowledgements

I wish to thank the City Council and the City staff for their cooperation and team spirit in this process. I would like to especially thank the staff of the Comptroller's Division for their efforts in preparing and compiling the budget documents.

Please feel free to contact me or the Director of Administration if you have any questions regarding the 2020 Proposed Budget.



Joseph P. Moore
City Manager

**CITY OF FOND DU LAC
2020 PROPOSED BUDGET SUMMARY**

The 2020 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:	2019 Budget	2020 Budget	Percent Change
Taxes (other than property taxes)	\$2,326,533	\$2,326,277	
Special Assessment Payments	415,000	206,000	
Licenses and Permits	1,504,635	1,396,205	
Intergovernmental Revenues	10,141,122	10,399,790	
Public Charges for Services	2,636,352	2,718,175	
Fines, Forfeits and Penalties	375,000	460,000	
Interest and Rent	470,370	719,870	
Miscellaneous Revenues	90,700	92,700	
Total Revenues Excluding Property Taxes	\$17,959,712	\$18,319,017	
General Property Taxes	14,837,604	15,537,860	
Transfers from Other Funds	11,626	0	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	243,028	480,431	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	\$33,051,970	\$34,337,308	3.9%

EXPENDITURES AND OTHER FINANCING USES:

General Government	\$3,020,748	3,068,389	
Public Safety	20,058,258	20,873,315	
Public Works	5,968,434	6,183,915	
Parks, Culture & Recreation	2,005,060	2,129,858	
Community Development	1,717,846	1,626,178	
TOTAL EXPENDITURES	32,770,346	33,881,655	3.4%
Transfers to Other Funds	281,624	455,653	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$33,051,970	\$34,337,308	3.9%

The 2020 **budgets for
all funds** combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 7,581,029	\$33,856,877	\$34,337,308	\$ 7,100,598
Special Revenue Funds	3,948,255	8,954,772	7,647,101	5,255,926
Debt Service Fund	129,618	10,396,854	10,170,423	356,049
Capital Projects Funds	2,853,400	11,507,723	14,361,123	-
Wastewater Treatment & Resource Recovery	7,065,909	16,725,667	19,210,417	4,581,159
Water Utility	945,398	13,719,865	14,535,634	129,629
Internal Service Fund-Health Insurance	2,265,511	5,775,446	6,098,669	1,942,288
Internal Service Fund-Information Technology	349,712	1,831,502	1,867,193	314,021
Total All Funds	\$ 25,138,832	\$102,768,706	\$ 108,227,868	\$ 19,679,670

The **property tax levy** for City purposes is summarized as follows:

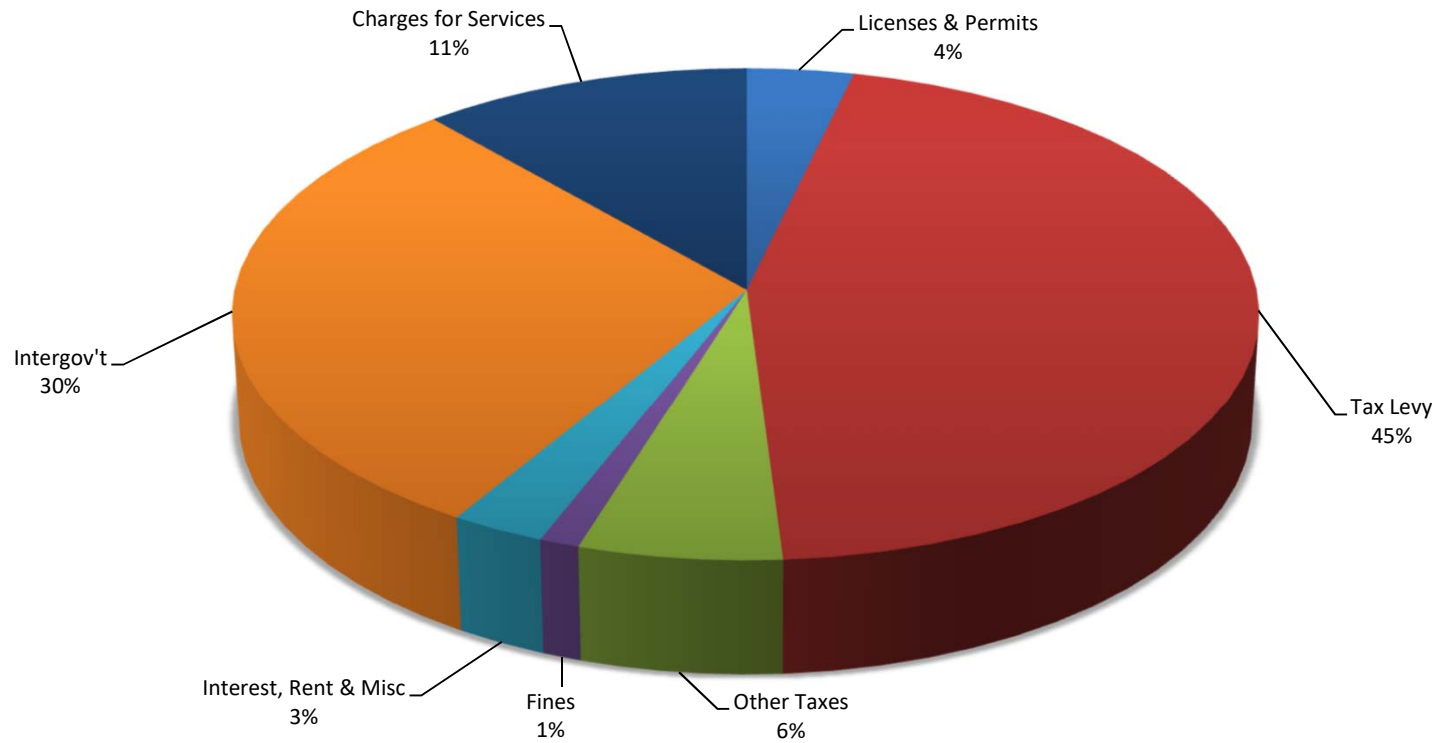
	2019 Budget	2020 Budget	
General Fund	\$14,837,604	\$15,537,860	
Library Special Revenue Fund	1,896,277	1,934,203	
Residential Recycling Special Revenue Fund	400,000	500,000	
Transit Special Revenue Fund	285,120	285,120	
Capital Projects Fund	1,445,000	910,000	
Debt Service Fund	8,570,000	8,760,000	
Total City Property Tax Levy	\$27,434,001	\$27,927,183	1.8%

	2019	2020	\$ Change	
Estimated Equalized Value Property Tax Rate	\$9.832	\$9.640	(\$0.192)	-2.0%

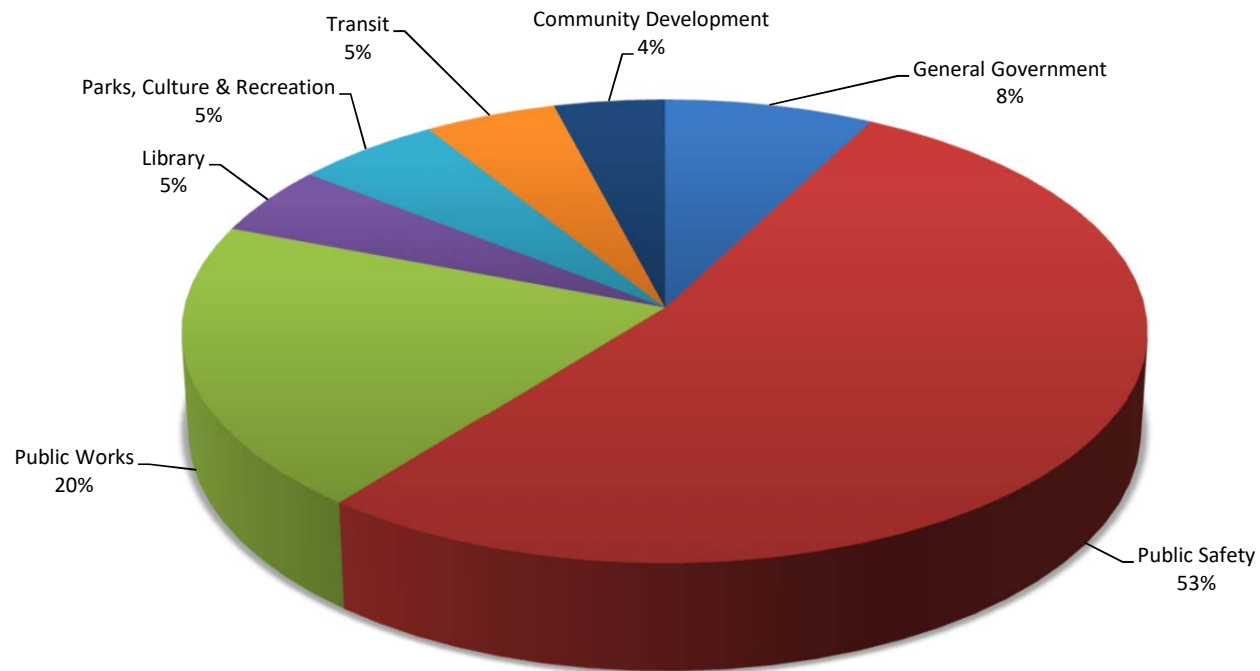
The City's outstanding debt at December 31, 2019 is projected to be:

General Obligation Notes and Bonds	\$84,966,594
Utility Revenue Bonds	60,877,502
Total Debt	<u>\$145,844,096</u>

City of Fond du Lac 2020 General Fund & Special Revenue Fund Revenue Summary



**City of Fond du Lac
2020 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function**



**City of Fond du Lac
2020 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object**

DESCRIPTION	2019 Budget	2020 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	\$ 27,573,869	\$ 28,632,603	\$ 1,058,734	3.8%
Services, Materials & Supplies	10,784,493	10,686,342	(98,151)	-0.9%
Outlay	321,000	475,500	154,500	48.1%
Total Expenditures	38,679,362	39,794,445	1,115,083	2.9%
Transfers to Other Funds	381,624	555,653	174,029	45.6%
Total Expenditures & Other Financing Uses	\$ 39,060,986	\$ 40,350,098	\$ 1,289,112	3.3%

City of Fond du Lac
2020 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
Excluding TIF's
By Major Object & Function

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	LIBRARY	PARKS, CULTURE & RECREATION	TRANSIT	COMMUNITY DEVELOPMENT	OTHER	Total Adopted 2020 Budget	Total Adopted 2019 Budget	Increase (decrease)	
Salaries & Wages	\$ 1,553,710	\$ 12,778,330	\$ 3,894,040	\$ -	\$ 945,115	\$ 498,996	\$ 732,884	\$ -	\$ 20,403,075	\$ 19,531,518	\$ 871,557	4.5%
Fringe Benefits												
Wisconsin Retirement	96,071	1,911,765	254,790	-	60,761	33,311	46,538	-	2,403,236	2,234,752	168,484	7.5%
Social Security	112,708	635,253	298,131	-	72,302	38,176	56,164	-	1,212,734	1,156,648	56,086	4.8%
Group Health Insurance	283,498	2,049,307	852,364	-	205,056	82,271	180,926	-	3,653,422	3,832,297	(178,875)	-4.7%
Other	305,161	430,054	143,822	-	42,500	22,902	15,697	-	960,136	818,654	141,482	17.3%
Total Fringe Benefits	797,438	5,026,379	1,549,107	-	380,619	176,660	299,325	-	8,229,528	8,042,351	187,177	2.3%
Total Personal Services	2,351,148	17,804,709	5,443,147	-	1,325,734	675,656	1,032,209	-	28,632,603	27,573,869	1,058,734	3.8%
Services, Materials & Supplies												
Contractual Services	1,122,883	1,284,544	2,408,308	1,896,277	442,851	1,002,526	597,223	-	8,754,612	8,811,002	(56,390)	-0.6%
Materials & Supplies	212,778	1,260,627	1,742,362	-	368,160	242,210	108,037	-	3,934,174	3,986,752	(52,578)	-1.3%
Utilities	8,683	223,155	472,000	-	223,490	23,350	35,960	-	986,638	1,024,734	(38,096)	-3.7%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	0.0%
Expense Transfers	(627,103)	(34,000)	(2,094,928)	-	(75,900)	-	(157,251)	-	(2,989,182)	(3,038,095)	48,913	(0)
Total Services, Materials & Supplies	717,241	2,734,426	2,527,742	1,896,277	958,601	1,268,086	583,969	-	10,686,342	10,784,493	(98,151)	-0.9%
Capital Outlay	-	455,500	-	-	10,000	-	10,000	-	475,500	321,000	154,500	48.1%
Total Expenditures	3,068,389	20,994,635	7,970,889	1,896,277	2,294,335	1,943,742	1,626,178	-	39,794,445	38,679,362	1,115,083	2.9%
Transfers to Other Funds	-	-	100,000	-	-	-	-	455,653	555,653	381,624	174,029	45.6%
Total Expenditures and Other Financing Uses	\$ 3,068,389	\$ 20,994,635	\$ 8,070,889	\$ 1,896,277	\$ 2,294,335	\$ 1,943,742	\$ 1,626,178	\$ 455,653	\$ 40,350,098	\$ 39,060,986	\$ 1,289,112	3.3%

GENERAL FUND

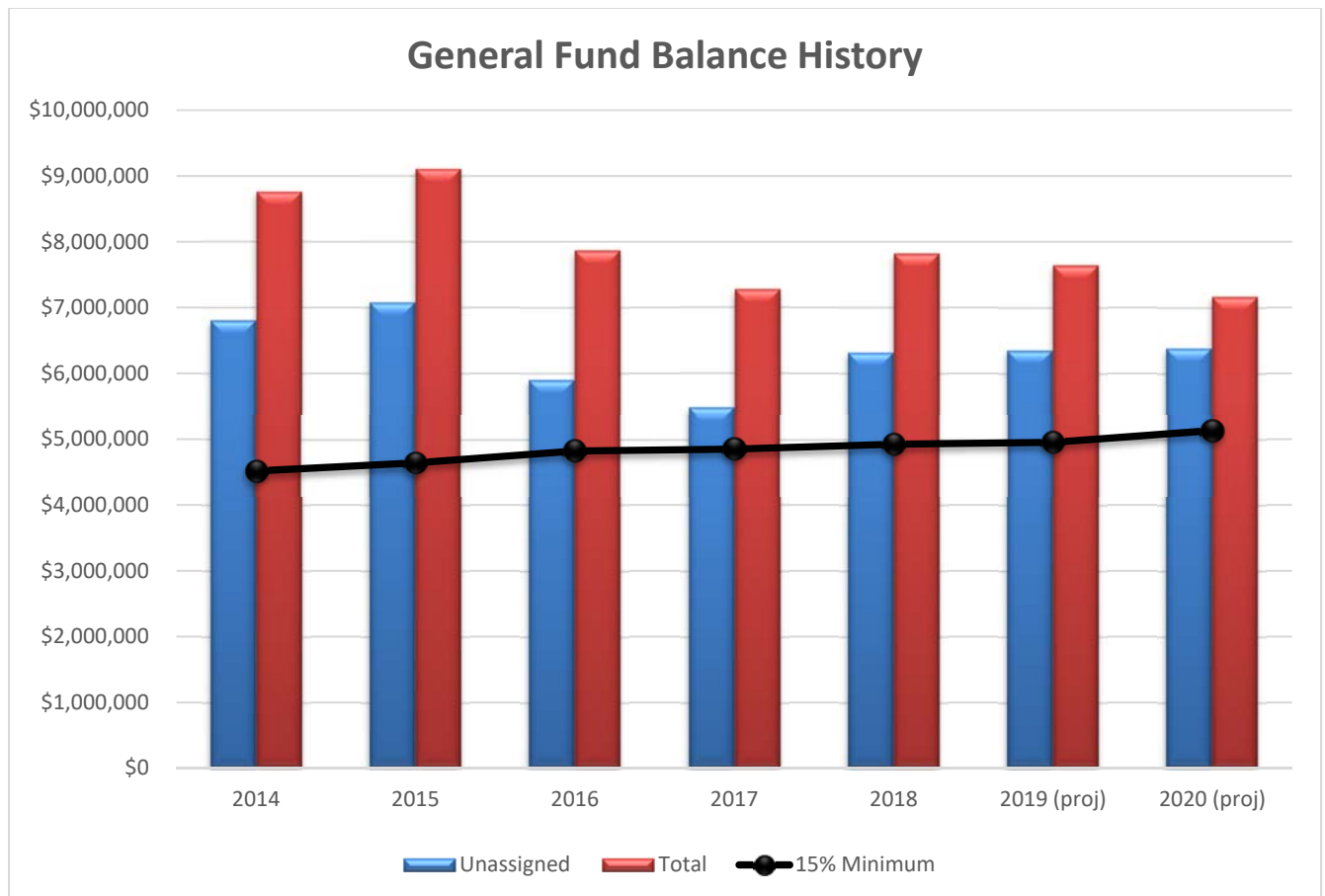
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

The General Fund includes the operating budgets for most of the City's governmental services including general government, police, fire, ambulance, public works, and other public services. The General Fund budget also includes a listing of the financial resources needed to provide those services for the year.

CITY OF FOND DU LAC GENERAL FUND BALANCE

The following graph presents the trend in the General Fund Balance for the past 5 years, with projections for 2019 and 2020. Total fund balance includes the portion of fund balance for subsequent year's expenditures and other commitments or assignments. Unassigned fund balance is the remainder after subtracting commitments and assignments. General fund balance is an important measure of financial position for a local government. The City's positive trend in maintaining the general fund balance has been cited as a significant factor contributing to the City's "AA-" bond rating from Standard and Poor's Ratings Services.

Even with use of fund balance, the general fund balance continues to be within the guidelines set by the City Council in the fund balance policy (see the budget policy section), which states that unassigned general fund balance should be at least 15% of the budgeted general fund expenditures for the subsequent year, or a minimum of \$5.2 million as of December 31, 2020.



**CITY OF FOND DU LAC
2020 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2019	2020	Increase (Decrease)	
	ADOPTED BUDGET	PROPOSED BUDGET	Amount	%
Taxes				
General Property Taxes	14,837,604	15,537,860	700,257	4.7
In Lieu of Taxes	2,097,533	2,071,277	(26,256)	-1.3
Mobile Home Fees	48,000	48,000	-	0.0
Interest & Penalties	95,000	95,000	-	0.0
Room Tax-City Share	86,000	112,000	26,000	30.2
Total Taxes	17,164,137	17,864,137	700,001	4.1
Special Assessment Payments	415,000	206,000	(209,000)	-50.4
Intergovernmental Revenues				
State Shared Revenue	6,382,024	6,382,024	-	0.0
State Transportation Aid	1,901,424	2,085,979	184,555	9.7
Other State Aid	721,841	789,072	67,231	9.3
Other State and Local Govt Payments	1,135,833	1,142,715	6,882	0.6
Total Intergovernmental Revenues	10,141,122	10,399,790	258,668	2.6
Licenses & Permits	1,504,635	1,396,205	(108,430)	-7.2
Public Charges for Services	2,636,352	2,718,175	81,823	3.1
Fines & Penalties	375,000	460,000	85,000	22.7
Interest & Rent	470,370	719,870	249,500	53.0
Miscellaneous Revenues	90,700	92,700	2,000	2.2
TOTAL REVENUES	32,797,316	33,856,877	1,059,562	3.2
Transfers from Other Funds	11,626	0	(11,626)	-100.0
Fund Balance Applied to Budget	243,028	480,431	237,402	97.7
OTHER FINANCING SOURCES	254,654	480,431	225,776	88.7
TOTAL REVENUES & OTHER FINANCING SOURCES	33,051,970	34,337,308	1,285,338	3.9

**CITY OF FOND DU LAC
2020 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
Taxes						
General Property Taxes						
Tax Levy	15,089,178	14,837,604	14,837,604	10,997,102	14,837,604	15,537,860
Total General Property Taxes	15,089,179	14,837,604	14,837,604	10,997,100	14,837,604	15,537,860
In Lieu of Taxes						
Water Utility	1,945,017	1,983,033	1,983,033	1,942,047	1,942,047	1,955,000
Housing Authority	82,334	82,000	82,000	0	82,334	82,334
Other Tax Exempt-In Lieu of Taxes	33,175	32,500	32,500	33,943	33,943	33,943
Total In Lieu of Taxes	2,060,526	2,097,533	2,097,533	1,975,990	2,058,324	2,071,277
Mobile Home Fees	46,170	48,000	48,000	27,473	48,000	48,000
Interest & Penalties	94,416	95,000	95,000	90,040	95,000	95,000
Room Tax-City Share	111,408	86,000	86,000	60,474	110,000	112,000
Total Taxes	17,401,699	17,164,137	17,164,137	13,151,077	17,148,928	17,864,137
Special Assessment Payments						
Principal Payments	108,237	400,000	400,000	97,164	230,000	200,000
Interest Payment	11,924	15,000	15,000	8,227	8,277	6,000
Total Special Assessment Payments	120,161	415,000	415,000	105,391	238,277	206,000
Licenses & Permits						
Business/Occupational Licenses	747,388	770,765	770,765	305,524	737,174	678,835
Non-Business Licenses	15,315	15,645	15,645	15,800	16,985	15,645
Building Permits & Inspection Fees	897,528	650,000	650,000	269,024	650,045	634,000
Other Regulatory Permits/Fees	101,467	68,225	68,225	42,085	68,225	67,725
Total Licenses & Permits	1,761,698	1,504,635	1,504,635	632,433	1,472,429	1,396,205
Intergovernmental Revenues						
State Shared Revenue	6,351,083	6,382,024	6,382,024	0	6,382,024	6,382,024
Other State Aid	434,096	721,841	721,841	287,618	726,357	789,072
State Transportation Aid	1,900,028	1,901,424	1,901,424	949,081	1,898,162	2,085,979
Other Local Governments	783,200	768,645	768,645	313,075	770,133	830,035
State Grants	203,440	85,317	85,317	5,302	24,600	24,600
Grants from Local Governments	127,200	127,200	127,200	0	127,200	127,200
Other State Payments	150,474	154,671	154,671	160,911	160,911	160,880
Total Intergovernmental Revenues	9,949,521	10,141,122	10,141,122	1,715,987	10,089,387	10,399,790
Public Charges for Services						
General Government	162,539	135,790	135,790	60,724	138,985	141,790
Public Safety	2,005,557	2,006,220	2,006,220	1,079,595	1,976,220	2,079,800
Transportation	381	1,500	1,500	989	1,300	1,300
Parking Facilities	335,899	251,447	251,447	195,302	251,447	258,000
Culture, Recreation & Education	183,980	207,000	207,000	71,702	199,909	201,395
Conservation & Development	68,216	34,395	34,395	7,073	35,235	35,890
Total Public Charges for Services	2,756,572	2,636,352	2,636,352	1,415,385	2,603,096	2,718,175

**CITY OF FOND DU LAC
2020 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
Fines, Forfeits & Penalties						
Court Fines	344,141	250,000	250,000	190,656	325,000	320,000
Parking Fines	143,127	125,000	125,000	72,797	125,000	140,000
Total Fines & Penalties	487,268	375,000	375,000	263,453	450,000	460,000
Interest & Rent						
Interest on Investment	655,916	448,000	448,000	488,728	720,000	697,000
Rent	23,271	22,370	22,370	12,107	22,370	22,870
Total Interest & Rent	679,187	470,370	470,370	500,835	742,370	719,870
Miscellaneous Revenues						
Property Sales	36,524	2,500	2,500	613	2,500	2,500
Insurance Recoveries	42,297	39,500	39,500	26,470	39,500	39,500
Other	90,565	48,700	48,700	24,898	49,660	50,700
Total Miscellaneous Revenues	169,386	90,700	90,700	51,981	91,660	92,700
TOTAL REVENUE	33,325,492	32,797,316	32,797,316	17,836,542	32,836,147	33,856,877
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	39,256	11,626	11,626	0	11,626	0
Total Transfers from Other Funds	39,256	11,626	11,626	0	11,626	0
Fund Balance Applied to Budget	0	243,028	243,028	0	0	480,431
Total Other Financing Sources	39,256	254,654	254,654	0	11,626	480,431
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	33,364,748	33,051,970	33,051,970	17,836,542	32,847,773	34,337,308

**CITY OF FOND DU LAC
2020 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2019 ADOPTED BUDGET	2020 PROPOSED BUDGET	<u>Increase (Decrease)</u>	
			Amount	%
GENERAL GOVERNMENT	3,020,748	3,068,389	47,641	1.6
PUBLIC SAFETY				
Police	10,950,660	11,658,181	707,521	6.5
Fire/Rescue	9,107,598	9,215,134	107,536	1.2
TOTAL PUBLIC SAFETY	20,058,258	20,873,315	815,057	4.1
PUBLIC WORKS	5,968,434	6,183,915	215,481	3.6
PARKS, CULTURE & RECREATION	2,005,060	2,129,858	124,798	6.2
COMMUNITY DEVELOPMENT	1,717,846	1,626,178	(91,668)	(5.3)
TOTAL GENERAL FUND EXPENDITURES	32,770,346	33,881,655	1,111,309	3.4
TRANSFERS TO OTHER FUNDS	281,624	455,653	174,029	61.8
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	33,051,970	34,337,308	1,285,338	3.9

**CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2020 BUDGET
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2019 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	\$ 1,553,710	\$ 12,778,330	\$ 3,614,611	\$ 945,115	\$ 732,884	\$ -	\$ 19,624,650	\$ 18,744,696	\$ 879,954	4.7%
Fringe Benefits										
Wisconsin Retirement	96,071	1,911,765	237,744	60,761	46,538	-	2,352,879	2,184,848	168,031	7.7%
Social Security	112,708	635,253	276,753	72,302	56,164	-	1,153,180	1,096,456	56,724	5.2%
Group Health Insurance	283,498	2,049,307	778,284	205,056	180,926	-	3,497,071	3,659,533	(162,462)	(4.4%)
Other	305,161	430,054	133,468	42,500	15,697	-	926,880	781,334	145,546	18.6%
Total Fringe Benefits	797,438	5,026,379	1,426,249	380,619	299,325	-	7,930,010	7,722,171	207,839	2.7%
Total Personal Services	2,351,148	17,804,709	5,040,860	1,325,734	1,032,209	-	27,554,660	26,466,867	1,087,793	4.1%
Contractual Services	1,122,883	1,234,894	1,116,446	341,274	597,223	-	4,412,720	4,514,608	(101,888)	(2.3%)
Materials & Supplies	212,778	1,209,212	1,596,037	333,460	108,037	-	3,459,524	3,511,987	(52,463)	(1.5%)
Utilities	8,683	203,000	472,000	205,290	35,960	-	924,933	962,479	(37,546)	(3.9%)
Capital Outlay	-	455,500	-	-	10,000	-	465,500	301,000	164,500	54.7%
Expense Transfers	(627,103)	(34,000)	(2,041,428)	(75,900)	(157,251)	-	(2,935,682)	(2,986,595)	50,913	(1.7%)
Contingencies	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,068,389	20,873,315	6,183,915	2,129,858	1,626,178	-	33,881,655	32,770,346	1,111,309	3.4%
Transfers to Other Funds	-	-	-	-	-	455,653	455,653	281,624	174,029	61.8%
Total Expenditures and Other Financing Uses	\$ 3,068,389	\$ 20,873,315	\$ 6,183,915	\$ 2,129,858	\$ 1,626,178	\$ 455,653	\$ 34,337,308	\$ 33,051,970	\$ 1,285,338	3.9%

Public Safety includes Police, Parking Enforcement, Fire and Rescue

Parks, Culture & Recreation includes Parks, Pools & Senior Center

Community Development includes Community Development, Parking Facilities, Inspections & Economic Development

**CITY OF FOND DU LAC
2020 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
GENERAL GOVERNMENT						
City Council	88,861	101,509	101,509	27,490	100,671	98,656
City Manager	217,021	229,739	229,739	97,686	226,633	268,211
Clerk & Central Services	356,002	369,912	382,622	171,264	366,545	399,250
Elections	95,756	56,160	43,450	23,115	29,815	100,576
Board of Review	1,311	6,050	6,050	2,000	2,100	2,050
Comptrollers	624,444	659,793	659,793	284,610	646,587	691,369
Central Collections	86,816	82,458	82,458	44,055	81,985	70,525
Assessment	339,318	577,427	577,427	275,771	577,442	349,854
Attorney	269,473	252,495	253,010	104,112	249,646	310,562
Human Resources	294,163	311,394	311,394	150,273	319,764	325,106
Animal Control	111,283	112,396	112,396	56,198	112,396	114,644
Delinquent Accounts	22,881	25,000	25,000	3,506	25,000	25,000
Insurance & Bond	352,426	236,415	236,415	103,957	223,117	312,586
City-wide	0	0	0	0	0	0
TOTAL GENERAL GOVERNMENT	2,859,755	3,020,748	3,021,263	1,344,037	2,961,701	3,068,389
PUBLIC SAFETY						
Police	10,911,000	10,950,660	10,951,121	5,409,388	11,004,641	11,658,181
Fire/Rescue	8,726,230	9,107,598	9,190,901	4,212,747	9,020,847	9,215,134
TOTAL PUBLIC SAFETY	19,637,230	20,058,258	20,142,022	9,622,135	20,025,488	20,873,315
PUBLIC WORKS						
Engineering	801,558	1,116,264	1,131,544	390,614	1,044,112	980,456
Fleet Operations & Services	609,799	609,329	609,329	274,586	578,822	672,388
Construction & Maintenance	1,603,738	1,642,612	1,642,612	809,179	1,510,545	1,795,927
Municipal Service Center	375,402	442,244	443,009	350,080	448,251	331,292
Highway Maintenance	520,767	179,239	403,223	352,800	403,466	183,112
Snow & Ice Removal	228,061	232,700	232,700	164,491	232,700	273,280
Storm Water & Waterway Mtce	584,328	450,085	451,995	293,749	457,710	467,839
Electrical	410,387	371,889	371,889	223,134	394,693	445,215
Street Lighting	340,567	373,800	506,920	332,186	476,920	463,800
Tree Care	506,247	550,272	580,954	214,362	578,851	570,606
TOTAL PUBLIC WORKS	5,980,854	5,968,434	6,374,175	3,405,181	6,126,070	6,183,915
PARKS, CULTURE & RECREATION						
Parks	1,253,529	1,361,666	1,366,853	694,251	1,340,470	1,459,440
Fairgrounds Pool	212,542	231,571	231,571	57,915	232,696	236,707
Taylor Park Pool	95,391	99,577	99,577	36,636	100,728	109,118
Senior Center	296,099	312,246	312,246	164,907	309,752	324,593
TOTAL PARKS, CULTURE & RECREATION	1,857,561	2,005,060	2,010,247	953,709	1,983,646	2,129,858
COMMUNITY DEVELOPMENT						
Community Development	406,220	468,413	468,413	183,167	444,722	440,821
Parking Facilities	256,726	333,510	333,510	173,559	329,143	318,313
Inspection	574,038	653,323	653,323	295,155	605,041	596,944
Economic Development	262,564	262,600	263,635	108,589	263,635	270,100
TOTAL COMMUNITY DEVELOPMENT	1,499,548	1,717,846	1,718,881	760,470	1,642,541	1,626,178
TOTAL EXPENDITURES	31,834,948	32,770,346	33,266,588	16,085,532	32,739,446	33,881,655
OTHER FINANCING USES						
Transfers to Other Funds	981,524	281,624	281,624	163,350	281,624	455,653
TOTAL OTHER FINANCING USES	981,524	281,624	281,624	163,350	281,624	455,653
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	32,816,472	33,051,970	33,548,212	16,248,882	33,021,070	34,337,308

**CITY OF FOND DU LAC - 2020 BUDGET
CITY COUNCIL**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	38,956	38,830	38,830	18,093	37,970	38,830
Contractual Services	46,049	58,229	58,229	6,469	58,251	53,376
Materials & Supplies	3,856	4,450	4,450	2,928	4,450	6,450
TOTAL EXPENDITURES	88,861	101,509	101,509	27,490	100,671	98,656
GENERAL CITY FUNDING SOURCES	88,861	101,509	101,509	27,490	100,671	98,656

Purpose And Activities

The City Council will serve the needs and concerns of citizens of the City of Fond du Lac and strive to effect the greatest good for the community as a whole, while maintaining a solid perspective between individual rights and the common good. Take a leadership role in the community; together with the City Manager and City staff develop and adopt a fiscally responsible budget; periodically review policies and procedures; keep the citizens informed on matters affecting the community; identify areas within the community needing special attention and develop improvement programs; encourage legislation at the County, State and Federal levels; and respect the recommendations of City personnel and various boards and commissions.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2020 BUDGET
CITY MANAGER**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	190,367	194,283	194,283	91,554	191,161	213,154
Contractual Services	31,954	37,892	37,892	10,047	37,908	40,197
Materials & Supplies	10,904	13,850	13,850	4,465	13,850	13,850
Utilities	790	1,010	1,010	264	1,010	1,010
Expense Transfers	(16,994)	(17,296)	(17,296)	(8,644)	(17,296)	0
TOTAL EXPENDITURES	217,021	229,739	229,739	97,686	226,633	268,211
GENERAL CITY FUNDING SOURCES	217,021	229,739	229,739	97,686	226,633	268,211

Purpose And Activities

The City Manager shall be the chief executive officer of the City and head of the City administration and shall possess and exercise all the executive and general administrative powers imposed and conferred by general law or special charge upon the mayor and common council and upon the various boards, commissions and officers and in force in such city at the time of its reorganization under ss.64.01 to 64.15, and such additional powers as are herein imposed and conferred. The City Manager shall have the power to create minor administrative offices and positions and to discontinue such offices and positions according to the City Manager's judgment of the needs of the City. The City Manager shall have the power to appoint all heads of departments, all subordinate City officials and all City employees and to remove such appointees at any time their services or the conduct of their offices becomes unsatisfactory to the City Manager.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2020 BUDGET
CLERK & CENTRAL SERVICES**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	233,730	252,098	252,098	114,856	238,782	260,175
Contractual Services	116,379	110,933	110,933	37,041	110,740	117,449
Materials & Supplies	77,937	93,823	106,533	51,362	103,965	88,705
Utilities	1,080	1,213	1,213	384	1,213	1,213
Expense Transfers	(73,124)	(88,155)	(88,155)	(32,379)	(88,155)	(68,292)
TOTAL EXPENDITURES	356,002	369,912	382,622	171,264	366,545	399,250
LESS DEDICATED REVENUES:						
Licenses & Permits	158,614	166,765	166,765	142,644	168,627	165,265
Intergovernmental Revenue	6,472	13,000	13,000	2,315	9,000	9,000
Public Charges for Services	12,396	9,050	9,050	8,326	9,600	10,700
Miscellaneous Revenue	75	0	0	0	0	0
TOTAL DEDICATED REVENUES	177,557	188,815	188,815	153,285	187,227	184,965
GENERAL CITY FUNDING SOURCES	178,445	181,097	193,807	17,979	179,318	214,285

Purpose And Activities

The City Clerk's office is responsible for administering meeting agendas for the City Council and various committees, boards and commissions and keeping records of their proceedings. The City Clerk is responsible for the care and custody of official City records and documents. Other duties of the City Clerk include elections administration, licensing and permits, and providing information as requested to the public.

The Central Services function provides in-house printing and mail services for all municipal departments and divisions. Responsibilities include designing, printing, binding, graphic arts and processing incoming and outgoing mail.

Budget Comments

This budget maintains current levels of service. See Exhibit A for related fees.

CITY OF FOND DU LAC - 2020 BUDGET ELECTIONS

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	62,735	32,970	20,260	14,551	14,551	64,550
Contractual Services	22,500	15,590	15,590	4,727	11,027	24,426
Materials & Supplies	10,453	7,500	7,500	3,814	4,214	11,500
Utilities	68	100	100	23	23	100
TOTAL EXPENDITURES	95,756	56,160	43,450	23,115	29,815	100,576
GENERAL CITY FUNDING SOURCES	95,756	56,160	43,450	23,115	29,815	100,576

Purpose And Activities

Supervise voter registration and conduct elections. Equip polling places; provide for the purchase and maintenance of election equipment; prepare ballots for the municipal elections and distribute ballots; prepare official absentee ballots for delivery to electors requesting them; prepare write-in absentee ballots for military electors; prepare the necessary notices and publications in connection with the conduct of elections or registrations; train election officials in their duties; report suspected election fraud; review, examine and certify the sufficiency and validity of petitions and nomination papers; appoint board of Canvassers.

Budget Comments

**CITY OF FOND DU LAC - 2020 BUDGET
BOARD OF REVIEW**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,017	5,000	5,000	1,800	1,800	1,000
Contractual Services	107	350	350	0	0	350
Materials & Supplies	187	700	700	200	300	700
TOTAL EXPENDITURES	1,311	6,050	6,050	2,000	2,100	2,050
GENERAL CITY FUNDING SOURCES	1,311	6,050	6,050	2,000	2,100	2,050

Purpose And Activities

To hear, deliberate and consider in a fair and impartial manner appeals of property owners who believe their property has been incorrectly assessed. To carefully examine the assessment roll and correct all apparent errors in description and computation. Review evidence submitted by objecting property owners to show fair market value of their properties in the City. Hear evidence submitted by the assessor and others who have knowledge of the value of the property. Decide based on evidence presented, the correctness of the assessor's valuation and grant appeals if justified.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2020 BUDGET COMPTROLLERS

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	778,013	811,218	811,218	385,611	799,667	832,435
Contractual Services	129,228	141,118	143,618	50,259	142,746	141,849
Materials & Supplies	27,788	23,438	20,938	5,957	20,155	21,378
Utilities	2,278	3,140	3,140	905	3,140	3,140
Expense Transfers	(312,863)	(319,121)	(319,121)	(158,122)	(319,121)	(307,433)
TOTAL EXPENDITURES	624,444	659,793	659,793	284,610	646,587	691,369
LESS DEDICATED REVENUES:						
Licenses & Permits	0	0	0	0	0	0
Public Charges for Services	2,559	3,150	3,150	1,362	3,000	3,000
Miscellaneous Revenues	56,551	33,000	33,000	17,222	33,000	36,000
TOTAL DEDICATED REVENUES	59,110	36,150	36,150	18,584	36,000	39,000
GENERAL CITY FUNDING SOURCES	565,334	623,643	623,643	266,026	610,587	652,369

Purpose And Activities

The Comptroller's Division provides financial management services to all City operations. Duties include coordination and preparation of the City's annual budget, maintaining effective expenditure control for all City departments and operations within available budgeted resources, accurately recording of financial data, and providing financial analyses and advice to aid the policy-making process. Other functions include payroll administration, accounts payable, accounts receivable, purchasing, investments, debt management, risk management, property tax administration, water and sewer utility billing, and annual financial auditing and financial reporting.

Budget Comments

This budget maintains the currently level of service.

CITY OF FOND DU LAC - 2020 BUDGET CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	114,470	118,535	118,535	56,656	116,553	100,886
Contractual Services	74,890	75,264	75,264	47,918	76,773	76,326
Materials & Supplies	9,203	12,050	12,050	1,219	12,050	12,050
Utilities	284	300	300	109	300	300
Expense Transfers	(112,031)	(123,691)	(123,691)	(61,847)	(123,691)	(119,037)
TOTAL EXPENDITURES	86,816	82,458	82,458	44,055	81,985	70,525
LESS DEDICATED REVENUES:						
Licenses & Permits	15,315	15,645	15,645	15,800	16,985	15,645
Public Charges for Services	36,781	34,450	34,450	18,625	34,450	37,450
TOTAL DEDICATED REVENUES	52,096	50,095	50,095	34,425	51,435	53,095
GENERAL CITY FUNDING SOURCES	34,720	32,363	32,363	9,630	30,550	17,430

Purpose And Activities

The Central Collection office collects payments due to the City including personal property taxes, utility bills and other payments. The City contracts with the Fond du Lac County Treasurer's Office to collect real estate taxes. Central Collections also schedules park facility reservations, issues business, pet and bicycle licenses, city parking lot permits, and boat launch stickers.

Budget Comments

This budget maintains the current level of service. See Exhibit E for related fees.

CITY OF FOND DU LAC - 2020 BUDGET ASSESSMENT

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	338,889	577,127	577,127	266,824	577,142	349,554
Materials & Supplies	145	0	0	8,838	0	0
Utilities	284	300	300	109	300	300
TOTAL EXPENDITURES	339,318	577,427	577,427	275,771	577,442	349,854
LESS DEDICATED REVENUES:						
Public Charges for Services	70,301	59,740	59,740	16,482	59,740	59,740
TOTAL DEDICATED REVENUES	70,301	59,740	59,740	16,482	59,740	59,740
GENERAL CITY FUNDING SOURCES	269,017	517,687	517,687	259,289	517,702	290,114

Purpose And Activities

The purpose of the property assessment division is to maintain the fairness of the City's property tax base by establishing equitable, uniform and current assessed values on all taxable real and personal property in the City in conformance with Wisconsin State Statutes and accepted assessment practices. The assessor's office maintains all assessment records and legal documents and provides reports and information to the Department of Revenue, various other City and County departments and the public.

Budget Comments

Maintain current level of services. Grota Appraisals, LLC is the City's contracted property assessment service provider. 2019 was a City-wide revaluation year. The next revaluation would be anticipated to take effect for the January 1, 2023 assessment roll and will the cost will be budgeted in 2022 as that is when a bulk of the work is done. See Exhibit F for related fees.

CITY OF FOND DU LAC - 2020 BUDGET ATTORNEY

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	281,044	291,862	291,862	138,956	288,487	300,436
Contractual Services	45,333	58,952	59,467	16,250	59,478	65,346
Materials & Supplies	8,463	14,064	14,064	4,232	14,064	6,760
Utilities	1,644	1,400	1,400	566	1,400	1,400
Expense Transfers	(67,011)	(113,783)	(113,783)	(55,892)	(113,783)	(63,380)
TOTAL EXPENDITURES	269,473	252,495	253,010	104,112	249,646	310,562
LESS DEDICATED REVENUES:						
Public Charges for Services	300	400	400	880	880	400
Fines & Penalties	344,141	250,000	250,000	190,656	325,000	320,000
TOTAL DEDICATED REVENUES	344,441	250,400	250,400	191,536	325,880	320,400
GENERAL CITY FUNDING SOURCES	(74,968)	2,095	2,610	(87,424)	(76,234)	(9,838)

Purpose And Activities

The Attorney's Office primary functions are to advise the City Council, City Manager, department and division heads, and all advisory authorities and committees of the legal implications of contemplated policy and administrative decisions. Staff amends or prepares new ordinances and resolutions, prosecutes violators of Wisconsin state statutes and ordinances, and defends actions brought against the City. Staff represents the City in a variety of legal actions including civil circuit court actions, municipal court actions, appeals, administrative hearings and any other investigative matter.

Legal areas covered include open meetings, public records, human resources, labor relations, real estate, taxes, risk management, conflicts of interest, contracts, civil procedure, public policy and legislative process.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2020 BUDGET HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	201,392	221,418	224,018	112,332	232,487	244,086
Contractual Services	152,346	144,165	141,565	67,440	141,578	139,366
Materials & Supplies	7,700	9,545	9,545	2,450	9,433	9,395
Utilities	1,314	1,115	1,115	478	1,115	1,220
Expense Transfers	(68,589)	(64,849)	(64,849)	(32,427)	(64,849)	(68,961)
TOTAL EXPENDITURES	294,163	311,394	311,394	150,273	319,764	325,106
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	0	0	0	0	0	0
TOTAL DEDICATED REVENUES	0	0	0	0	0	0
GENERAL CITY FUNDING SOURCES	294,163	311,394	311,394	150,273	319,764	325,106

Purpose And Activities

The Human Resources department serves the City's management and employees by managing a variety of functions including employee and labor relations, recruitment (finding highly qualified talent to meet departmental needs), compensation (determining appropriate pay for positions and guiding the performance management process), employee benefits (providing service and support within budget constraints), wellness, employee policies and procedures and records management.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2020 BUDGET
ANIMAL CONTROL**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	111,283	112,396	112,396	56,198	112,396	114,644
TOTAL EXPENDITURES	111,283	112,396	112,396	56,198	112,396	114,644
GENERAL CITY FUNDING SOURCES	111,283	112,396	112,396	56,198	112,396	114,644

Purpose And Activities

To pickup, house and dispose of stray animals in the City.

Budget Comments

The City's current contract with the Humane Society ends on 12/31/2019, with a renewal in process for 2020.

**CITY OF FOND DU LAC - 2020 BUDGET
DELINQUENT ACCOUNTS**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	22,881	25,000	25,000	3,506	25,000	25,000
TOTAL EXPENDITURES	22,881	25,000	25,000	3,506	25,000	25,000
GENERAL CITY FUNDING SOURCES	22,881	25,000	25,000	3,506	25,000	25,000

Purpose And Activities

To provide funds to permit write-off of uncollectible accounts receivable from our balance sheet. This includes the City portion of uncollectible personal property taxes, real estate taxes, property damage, and other general accounts receivable.

Budget Comments

This budget provides for a normal level of account write-offs.

**CITY OF FOND DU LAC - 2020 BUDGET
INSURANCE & BONDS**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	337,069	206,127	206,127	91,780	206,127	295,596
Materials & Supplies	15,357	30,288	30,288	12,177	16,990	16,990
TOTAL EXPENDITURES	352,426	236,415	236,415	103,957	223,117	312,586
GENERAL CITY FUNDING SOURCES	352,426	236,415	236,415	103,957	223,117	312,586

Purpose And Activities

To provide funds for premium payments on life insurance for City retirees after the age of sixty-five (65), good attendance bonus credits for retirees, and to fund coverage to protect the City against liability claims.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2020 BUDGET
CITY WIDE**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
LESS REVENUES:						
Taxes	17,401,699	17,164,137	17,164,137	13,151,077	17,148,928	17,864,137
Special Assessment Payments	120,161	415,000	415,000	105,391	238,277	206,000
Licenses & Permits	594,224	610,000	610,000	162,855	574,547	520,000
Intergovernmental Revenues	6,946,799	7,272,736	7,272,736	448,529	7,283,492	7,344,176
Interest & Rent	655,916	448,000	448,000	488,728	720,000	697,000
Miscellaneous Revenues	2,915	0	0	91	0	0
Other Financing Sources	39,256	254,654	254,654	0	11,626	480,431
TOTAL REVENUES	25,760,970	26,164,527	26,164,527	14,356,671	25,976,870	27,111,744
GENERAL CITY FUNDING SOURCES	(25,760,970)	(26,164,527)	(26,164,527)	(14,356,671)	(25,976,870)	(27,111,744)

Purpose And Activities

To record revenues such as the tax levy, in lieu of taxes, state shared revenues, contingencies, etc. not related to any one division in the general fund.

Budget Comments

Revenues include the City's general revenue not related to any one department or division. The entire general fund tax levy amount as well as State Shared Revenue is shown in this division. Unassigned fund balance applied to the 2020 budget of \$480,431 is included in the 2020 Other Financing Sources. Video Service Provider fees of \$520,000 received from the service providers are included in the Licenses & Permits line above, while Video Service Provider Aids of \$57,454 paid by the State are included in the Intergovernmental Revenues line above.

CITY OF FOND DU LAC - 2020 BUDGET POLICE

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	9,517,075	9,356,029	9,356,029	4,502,645	9,410,364	9,863,684
Contractual Services	524,712	652,021	652,021	351,417	663,631	695,616
Materials & Supplies	564,322	573,385	573,846	282,915	573,846	601,381
Utilities	116,071	138,225	138,225	54,534	125,800	130,000
Capital Outlay	218,338	252,000	252,000	233,221	252,000	391,500
Expense Transfers	(29,518)	(21,000)	(21,000)	(15,344)	(21,000)	(24,000)
TOTAL EXPENDITURES	10,911,000	10,950,660	10,951,121	5,409,388	11,004,641	11,658,181
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	448,901	321,162	321,162	149,722	261,504	300,307
Public Charges for Services	52,176	50,320	50,320	18,671	45,320	33,600
Fines & Penalties	143,127	125,000	125,000	72,797	125,000	140,000
Interest & Rent	16,270	16,270	16,270	6,779	16,270	16,270
Miscellaneous Revenues	9,539	4,500	4,500	788	4,500	4,500
TOTAL DEDICATED REVENUES	670,013	517,252	517,252	248,757	452,594	494,677
GENERAL CITY FUNDING SOURCES	10,240,987	10,433,408	10,433,869	5,160,631	10,552,047	11,163,504

Purpose And Activities

To reduce the amount and effect of criminal harm to people and property, to help assure that the activities of the community can proceed in a stable and secure environment; to protect the legal rights of all within Fond du Lac; and to provide an appropriate response to all emergency, priority and non-priority calls for service. Activities include preventive patrol and security checks; felony and misdemeanor arrests; traffic law enforcement; investigation of crimes; supervision of school patrol; maintenance of a complete police record bureau and reduction of crime through proactive crime prevention programs and district policing.

Budget Comments

In 2020, there are no major changes to the Police operating budget. No additional personnel have been added. Increases in Personnel Services are due to contract changes for Fond du Lac Police-Local 12 and the Supervisory Union, in addition to increases in other personnel costs. Increases in Contractual Services are due to services associated with a capital LED lighting upgrade project and building maintenance project. Increases in Materials and Supplies costs are associated with a professional standards database software suite. Increases in Capital Outlay are due to the increased costs associated with new squad cars as the current squad cars are no longer manufactured.

Summary of capital projects funded by general city funding sources:

Annual Squad Replacement Program	\$ 391,500
Facility Lighting Upgrade LED	\$ 45,000
Portable Radio Replacement	80,000
	<u>\$ 516,500</u>

**CITY OF FOND DU LAC - 2020 BUDGET
FIRE & RESCUE**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	7,606,527	7,754,453	7,754,453	3,622,314	7,591,421	7,941,025
Contractual Services	406,482	517,748	517,748	220,479	517,917	539,278
Materials & Supplies	637,244	748,206	831,509	340,959	831,509	607,831
Utilities	66,597	78,191	78,191	33,094	71,000	73,000
Capital Outlay	16,841	19,000	19,000	4,050	19,000	64,000
Expense Transfers	(7,461)	(10,000)	(10,000)	(8,149)	(10,000)	(10,000)
TOTAL EXPENDITURES	8,726,230	9,107,598	9,190,901	4,212,747	9,020,847	9,215,134
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	592,560	608,800	608,800	142,962	608,800	633,328
Public Charges for Services	1,953,381	1,955,900	1,955,900	1,060,924	1,930,900	2,046,200
Miscellaneous Revenues	4,436	0	0	362	0	0
TOTAL DEDICATED REVENUES	2,550,377	2,564,700	2,564,700	1,204,248	2,539,700	2,679,528
GENERAL CITY FUNDING SOURCES	6,175,853	6,542,898	6,626,201	3,008,499	6,481,147	6,535,606

Purpose And Activities

To provide a high quality of fire suppression, emergency medical, hazardous materials and technical rescue services. To provide Advance Life Support (ALS) and Basic Life Support (BLS) to our community and portions of surrounding communities.

Activities of the Fire Department include fire suppression; fire prevention including inspection of buildings, their contents, their fire prevention equipment; public education and investigation of fire causes to guide future prevention priorities; fire safety education for schools, homes and occupancies with greater than average fire potential or hazard to people such as restaurants, motels, hospitals and nursing homes; abatement of hazards to health and safety caused by deteriorated or abandoned structures; mutual aid to surrounding governmental units; and data development and analysis. The department stresses proper training and adequate equipment to carry out these activities with safety, speed and effectiveness.

The rescue personnel are trained to the paramedic level and provide ALS care to patients. The paramedic level of training allows for administration of numerous medications, advanced airway management, intravenous access and many other skills. The paramedics are supported by engine personnel who are trained to the EMT-Basic level. The department strives to be proactive in order to provide the best level of care possible and this is accomplished by keeping up with the technological changes.

Budget Comments

This budget maintains the current level of service. See Exhibit C for related fees.

Summary of capital projects funded by general city funding sources:

Replace Chief's Vehicle

\$ 45,000

CITY OF FOND DU LAC - 2020 BUDGET ENGINEERING

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,100,481	1,202,331	1,202,331	533,146	1,130,131	1,223,592
Contractual Services	218,228	328,836	343,612	75,506	343,612	256,399
Materials & Supplies	46,857	63,777	64,281	17,962	64,269	59,727
Utilities	6,291	6,600	6,600	2,214	6,600	6,600
Expense Transfers	(610,901)	(485,280)	(485,280)	(238,214)	(500,500)	(565,862)
TOTAL EXPENDITURES	801,558	1,116,264	1,131,544	390,614	1,044,112	980,456
LESS DEDICATED REVENUES:						
Licenses & Permits	26,820	23,500	23,500	10,920	23,500	23,500
Public Charges for Services	22,296	12,500	12,500	8,647	16,615	15,800
TOTAL DEDICATED REVENUES	49,116	36,000	36,000	19,567	40,115	39,300
GENERAL CITY FUNDING SOURCES	752,442	1,080,264	1,095,544	371,047	1,003,997	941,156

Purpose And Activities

Engineering division staff handle street/utility project surveying, design and construction inspection. GIS staff manage the City's mapping program. The City's sidewalk maintenance program, traffic engineering and technical guidance for other City departments all fall within the Engineering division's responsibilities.

Budget Comments

This budget maintains the current level of service. See Exhibit D for related fees.

**CITY OF FOND DU LAC - 2020 BUDGET
FLEET OPERATIONS & SERVICES**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	801,234	864,865	864,865	397,659	831,892	903,434
Contractual Services	60,068	58,089	58,089	30,570	60,359	83,629
Materials & Supplies	155,648	95,925	95,925	58,525	96,121	94,875
Utilities	1,658	1,950	1,950	618	1,950	1,950
Expense Transfers	(408,809)	(411,500)	(411,500)	(212,786)	(411,500)	(411,500)
TOTAL EXPENDITURES	609,799	609,329	609,329	274,586	578,822	672,388
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	8,484	6,000	6,000	7,281	9,000	9,000
TOTAL DEDICATED REVENUES	8,484	6,000	6,000	7,281	9,000	9,000
GENERAL CITY FUNDING SOURCES	601,315	603,329	603,329	267,305	569,822	663,388

Purpose And Activities

The Fleet division maintains 165 City vehicles, 85 pieces of heavy equipment, and over 400 pieces of smaller equipment. Staff also provides technical assistance for new vehicles, the vehicle fueling system and handles replacement of aged equipment.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2020 BUDGET CONSTRUCTION & MAINTENANCE

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	2,092,435	2,237,458	2,237,458	1,011,870	2,104,516	2,257,103
Contractual Services	12,224	37,959	37,959	12,489	37,959	38,890
Materials & Supplies	6,965	12,910	12,910	3,381	13,785	10,000
Utilities	0	0	0	0	0	0
Expense Transfers	(507,886)	(645,715)	(645,715)	(218,561)	(645,715)	(510,066)
TOTAL EXPENDITURES	1,603,738	1,642,612	1,642,612	809,179	1,510,545	1,795,927
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	1,900,028	1,901,424	1,901,424	949,081	1,898,162	2,085,979
Miscellaneous Revenues	3,823	500	500	426	500	500
TOTAL DEDICATED REVENUES	1,903,851	1,901,924	1,901,924	949,507	1,898,662	2,086,479
GENERAL CITY FUNDING SOURCES	(300,113)	(259,312)	(259,312)	(140,328)	(388,117)	(290,552)

Purpose And Activities

The City's Construction & Maintenance Division is responsible for street maintenance (fill potholes, fill cracks, replace curb and pavement, plow snow), clearwater inspections, sewer and storm sewer main/pump maintenance, pavement marking, sign maintenance, brush management, leaf collection and support for special events.

Budget Comments

The budget maintains the current level of service.

**CITY OF FOND DU LAC - 2020 BUDGET
MUNICIPAL SERVICE CENTER**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	116,129	128,259	128,259	75,314	126,595	134,157
Materials & Supplies	689,405	616,935	617,700	391,226	626,806	620,185
Utilities	64,382	75,150	75,150	29,950	72,950	72,950
Expense Transfers	(494,514)	(378,100)	(378,100)	(146,410)	(378,100)	(496,000)
TOTAL EXPENDITURES	375,402	442,244	443,009	350,080	448,251	331,292
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	0	0	0	0	0	0
Public Charges for Services	5,112	0	0	843	840	1,500
Miscellaneous Revenues	29,438	4,100	4,100	1,401	4,100	3,100
TOTAL DEDICATED REVENUES	34,550	4,100	4,100	2,244	4,940	4,600
GENERAL CITY FUNDING SOURCES	340,852	438,144	438,909	347,836	443,311	326,692

Purpose And Activities

The Municipal Service Center provides building maintenance and administrative services to the Construction & Maintenance division. Activities include municipal service center building maintenance, and providing supplies and equipment for the Construction & Maintenance division.

Budget Comments

This budget maintains the current level of service. Expense transfers charge equipment time and materials to other funds and projects. Materials & supplies include larger projects for replacing overhead doors, reroofing the salt shed, as well as capital improvement projects funded by general city funding sources as listed below:

CITY OF FOND DU LAC - 2020 BUDGET HIGHWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	360,044	2,564	226,548	189,329	226,548	657
Materials & Supplies	160,723	176,675	176,675	163,471	176,918	182,455
TOTAL EXPENDITURES	520,767	179,239	403,223	352,800	403,466	183,112
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	0	0	0	0	0	0
TOTAL DEDICATED REVENUES	0	0	0	0	0	0
GENERAL CITY FUNDING SOURCES	520,767	179,239	403,223	352,800	403,466	183,112

Purpose And Activities

Repair curbs, gutters, concrete slabs, and asphalt pavements, blow out and reseal construction joints in concrete pavements, fill potholes, grade and apply chemicals to gravel streets and repair curbs. Apply traffic paint, make, erect, repair and replace traffic and street signs and barricades. Sweep City streets and flush streets when required.

Budget Comments

Contractual services decreased due to the shift of capital items that were originally budgeted for in operations that are now budgeted for in the Capital Projects fund.

**CITY OF FOND DU LAC - 2020 BUDGET
SNOW & ICE REMOVAL**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	0	4,500	4,500	0	4,500	4,500
Materials & Supplies	228,061	228,200	228,200	164,491	228,200	268,780
TOTAL EXPENDITURES	228,061	232,700	232,700	164,491	232,700	273,280
REVENUES						
Intergovernmental Revenues	14,777	15,000	15,000	15,668	16,000	15,000
TOTAL DEDICATED REVENUES	14,777	15,000	15,000	15,668	16,000	15,000
GENERAL CITY FUNDING SOURCES	213,284	217,700	217,700	148,823	216,700	258,280

Purpose And Activities

Order and stockpile sand and salt; analyze weather service reports and order out crews, mount plows, plow pre-planned routes, apply abrasive and melting agents; remove snow from curbsides; cul-de-sacs, and parking lots; haul snow to disposal sites.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2020 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	95,977	99,834	99,834	55,311	99,837	102,480
Contractual Services	85,206	75,651	76,561	36,811	77,292	88,609
Materials & Supplies	332,035	207,100	208,100	145,944	212,081	208,250
Utilities	89,440	90,000	90,000	59,031	91,000	91,000
Expense Transfers	(18,330)	(22,500)	(22,500)	(3,348)	(22,500)	(22,500)
TOTAL EXPENDITURES	584,328	450,085	451,995	293,749	457,710	467,839
LESS DEDICATED REVENUES:						
Public Charges for Services	6,500	12,000	12,000	4,750	10,000	10,000
TOTAL DEDICATED REVENUES	6,500	12,000	12,000	4,750	10,000	10,000
GENERAL CITY FUNDING SOURCES	577,828	438,085	439,995	288,999	447,710	457,839

Purpose And Activities

Provide effective drainage of clearwater to natural waterways to prevent flooding and maintain related structures in a functional, safe and presentable condition.

Construct, replace, repair, and clean storm sewers and curb-side catch basins. Maintain stream and river banks to avoid erosion. Prepare ice on river and creeks in late winter to facilitate ice breakup to ensure proper water flow. Maintain bridges, bridge approaches and decks. Maintain storm water lift stations. Ensure compliance with EPA/DNR stormwater quality regulations.

Budget Comments

This budget maintains the level of services. Contractual services and materials and supplies include capital projects funded by general city funding sources of \$98,000 as listed below:

Summary of capital projects funded by general city funding sources:

Pump Station Control Upgrades	\$ 50,000
Neighborhood Drainage Program-Private	24,000
Neighborhood Drainage Program-Public	24,000
Total capital funded by general city funding sources	<u>\$ 98,000</u>

**CITY OF FOND DU LAC - 2020 BUDGET
ELECTRICAL**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	281,619	299,697	299,697	160,596	306,698	317,925
Contractual Services	44,714	34,407	34,407	30,867	51,010	38,705
Materials & Supplies	100,593	72,485	72,485	40,533	72,485	104,585
Utilities	17,785	20,300	20,300	9,179	19,500	19,500
Expense Transfers	(34,324)	(55,000)	(55,000)	(18,041)	(55,000)	(35,500)
TOTAL EXPENDITURES	410,387	371,889	371,889	223,134	394,693	445,215
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	12,301	10,000	10,000	4,700	10,000	10,000
TOTAL DEDICATED REVENUES	12,301	10,000	10,000	4,700	10,000	10,000
GENERAL CITY FUNDING SOURCES	398,086	361,889	361,889	218,434	384,693	435,215

Purpose And Activities

The Electrical division operates and maintains street lights and traffic signals. Along with installation of new traffic control devices, staff repairs all knockdowns and replacements.

Budget Comments

This budget maintains the current level of service.

Summary of capital projects funded by general city funding sources:

Emergency Siren Replacement	<u>\$ 35,000</u>
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CITY OF FOND DU LAC - 2020 BUDGET STREET LIGHTING

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	71,509	63,300	196,420	163,979	196,420	183,300
Materials & Supplies	0	500	500	0	500	500
Utilities	269,058	310,000	310,000	168,207	280,000	280,000
TOTAL EXPENDITURES	340,567	373,800	506,920	332,186	476,920	463,800
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	29,811	25,000	25,000	21,065	25,000	25,000
TOTAL DEDICATED REVENUES	29,811	25,000	25,000	21,065	25,000	25,000
GENERAL CITY FUNDING SOURCES	310,756	348,800	481,920	311,121	451,920	438,800

Purpose And Activities

To adequately illuminate public street right-of-ways including sidewalks to enhance traffic safety, deter crime and promote the public safety and welfare.

Two basic programs exist: (1) the City owns and maintains poles, lamps and circuits but buys electricity. This arrangement is confined to ornamental lighting and found along thoroughfares, in the central business district and in new subdivisions; and (2) Alliant Energy supplies and maintains poles, lamps, circuits and is currently under contract with the City at a fixed price per lamp. The arrangement utilizes wooden poles and is generally found in older areas of the City. In addition, this account includes funds for downtown Christmas lighting energy. The City erects and takes down Christmas lighting as well as replacing lamps and maintaining garland and components.

Budget Comments

This budget maintains the current level of service.

Summary of capital projects funded by general city funding sources:

Conduit & Wiring Upgrades

\$ 120,000.00

**CITY OF FOND DU LAC - 2020 BUDGET
TREE CARE**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	198,659	218,846	218,846	114,563	218,020	236,326
Contractual Services	252,977	285,546	316,228	73,315	316,228	287,600
Materials & Supplies	54,971	45,880	45,880	27,807	45,926	46,680
Expense Transfer	(360)	0	0	(1,323)	(1,323)	0
TOTAL EXPENDITURES	506,247	550,272	580,954	214,362	578,851	570,606
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	31,500	3,000	3,000	429	3,429	3,000
Public Charges for Services	2,361	4,375	4,375	225	4,375	4,375
Miscellaneous Revenues	9,635	3,000	3,000	4,956	3,000	3,000
TOTAL DEDICATED REVENUES	43,496	10,375	10,375	5,610	10,804	10,375
GENERAL CITY FUNDING SOURCES	462,751	539,897	570,579	208,752	568,047	560,231

Purpose And Activities

To administer City forestry programs, utilizing ordinances to alleviate tree violations, and reduce the spread of diseases and harmful insects.

Preparation of City-wide tree planting, sanitation, and removal programs, and supervision of contractors and park crews in planting, trimming and removal of trees in parks, terraces, and other City properties. Assistance to public in disease and insect identification and control. This division utilizes two full-time employees, one long-term seasonal and two part-time seasonal employees.

Budget Comments

Contractual services includes \$200,000 for the removal and treatment of ash trees due to the emerald ash borer infestation. Similar costs for this program are expected to continue in future budgets.

CITY OF FOND DU LAC - 2020 BUDGET PARKS

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	978,069	1,057,906	1,057,906	566,648	1,034,029	1,136,925
Contractual Services	100,353	93,089	93,089	55,934	93,244	101,500
Materials & Supplies	185,880	203,865	209,052	82,050	209,091	208,815
Utilities	62,535	80,160	80,160	31,649	77,460	88,100
Expense Transfers	(73,308)	(73,354)	(73,354)	(42,030)	(73,354)	(75,900)
TOTAL EXPEDITURES	1,253,529	1,361,666	1,366,853	694,251	1,340,470	1,459,440
LESS DEDICATED REVENUES:						
Public Charges for Services	51,876	50,000	50,000	29,492	50,909	52,395
Interest & Rent	7,001	6,000	6,000	5,328	6,000	6,500
Miscellaneous Revenues	481	600	600	0	600	600
TOTAL DEDICATED REVENUES	59,358	56,600	56,600	34,820	57,509	59,495
GENERAL CITY FUNDING SOURCES	1,194,171	1,305,066	1,310,253	659,431	1,282,961	1,399,945

Purpose And Activities

The Parks division provides an aesthetically pleasing park and open space program through planning, construction and effective maintenance.

Activities include park grounds sanitation, maintenance of restroom facilities, buildings, and shelters. Planting and maintaining flower beds, turf care, shrub and tree care. Repair of playground equipment, benches, tables and grills. Marina and concessions contracts, administration and supervision. Swimming pool preparation and maintenance. Cooperation and assistance with Walleye Weekend and Labor Day festivities. Contracting, assisting and supervision the 4th of July fireworks display.

Budget Comments

This budget maintains the current level of service. See Exhibit H for related fees.

**CITY OF FOND DU LAC - 2020 BUDGET
FAIRGROUNDS POOL**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	111,870	125,841	125,841	1,071	125,841	127,932
Materials & Supplies	53,628	53,730	53,730	39,201	53,730	55,650
Utilities	47,044	52,000	52,000	17,643	53,125	53,125
TOTAL EXPENDITURES	212,542	231,571	231,571	57,915	232,696	236,707
LESS DEDICATED REVENUES:						
Public Charges for Services	108,264	130,000	130,000	35,456	124,000	124,000
TOTAL DEDICATED REVENUES	108,264	130,000	130,000	35,456	124,000	124,000
GENERAL CITY FUNDING SOURCES	104,278	101,571	101,571	22,459	108,696	112,707

Purpose And Activities

To provide summer recreational swimming, life saving and swimming instruction.

Repair and maintenance of pools and filtration equipment as needed. Maintain safe, properly chemically-balanced, heated water at required standards set by state codes. Cleaning and maintenance of restrooms, filtration building and bathhouse. Staffing of the pool is through the School District Recreation Department, but paid for by municipal funds.

Budget Comments

This budget maintains the current level of service. See Exhibit J for related fees.

**CITY OF FOND DU LAC - 2020 BUDGET
TAYLOR POOL**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	38,138	32,602	32,602	2,884	32,681	41,443
Materials & Supplies	19,668	21,450	21,450	17,171	21,922	23,550
Utilities	37,585	45,525	45,525	16,581	46,125	44,125
TOTAL EXPENDITURES	95,391	99,577	99,577	36,636	100,728	109,118
LESS DEDICATED REVENUES:						
Public Charges for Services	23,840	27,000	27,000	6,754	25,000	25,000
TOTAL DEDICATED REVENUES	23,953	27,000	27,000	6,754	25,000	25,000
GENERAL CITY FUNDING SOURCES	71,438	72,577	72,577	29,882	75,728	84,118

Purpose And Activities

To provide summer recreational swimming, life saving and swimming instruction, and competitive swimming.

Repair and maintenance of pools and filtration equipment as needed. Maintain safe, properly chemically-balanced, heated water at required standards set by state codes. Cleaning and maintenance of restrooms, filtration building and bathhouse. Staffing of the pool is through the School District Recreation Department, but paid for by municipal funds.

Budget Comments

This budget maintains the current level of service. See Exhibit J for related fees.

CITY OF FOND DU LAC - 2020 BUDGET SENIOR CENTER

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	173,718	180,629	180,629	99,656	177,545	188,809
Contractual Services	58,352	64,152	64,152	43,692	64,742	70,399
Materials & Supplies	47,082	47,525	47,525	12,692	47,525	45,445
Utilities	16,947	19,940	19,940	8,867	19,940	19,940
TOTAL EXPENDITURES	296,099	312,246	312,246	164,907	309,752	324,593
LESS DEDICATED REVENUES:						
Miscellaneous-Friends Donation	10,000	10,000	10,000	0	10,000	10,000
TOTAL DEDICATED REVENUES	10,000	10,000	10,000	0	10,000	10,000
GENERAL CITY FUNDING SOURCE:	286,099	302,246	302,246	164,907	299,752	314,593

Purpose And Activities

The mission of the Fond du Lac Senior Center is to be a community focal point where people can obtain information and access to aging services, resources, and programs; make referrals; be actively involved in educational, social and recreational activities; be made aware of good health and prevention measures; participate in a more productive, dignified life that supports their independences; be offered continual personal growth; and have involvement in their community.

Budget Comments

This budget maintains current level of service. Includes a \$10,000 donation from the Friends of the Senior Center.

CITY OF FOND DU LAC - 2020 BUDGET COMMUNITY DEVELOPMENT

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	429,314	465,353	465,353	213,141	441,653	479,123
Contractual Services	97,339	136,691	136,691	33,542	136,700	95,364
Materials & Supplies	8,761	12,020	12,020	1,473	12,020	11,985
Utilities	1,283	1,600	1,600	541	1,600	1,600
Capital Outlay	4,551	10,000	10,000	562	10,000	10,000
Expense Transfers	(135,028)	(157,251)	(157,251)	(66,092)	(157,251)	(157,251)
TOTAL EXPENDITURES	406,220	468,413	468,413	183,167	444,722	440,821
LESS DEDICATED REVENUES:						
Licenses & Permits	2,700	3,000	3,000	700	3,000	2,500
Public Charges for Services	11,973	6,000	6,000	2,648	6,000	6,000
TOTAL DEDICATED REVENUES	14,673	9,000	9,000	3,348	9,000	8,500
GENERAL CITY FUNDING SOURCES	391,547	459,413	459,413	179,819	435,722	432,321

Purpose And Activities

The Community Development office works with city planning and development, redevelopment, economic development, and industrial parks. Office staff provides assistance regarding local zoning and land use regulations, floodplain regulation, site plan review, housing rehabilitation loans, blight elimination, and other development-related activity. Community Development also provides staff support to the City Council, Plan Commission, Board of Appeals, Redevelopment Authority, Historic Preservation Commission, Metropolitan Planning Organization, Downtown Partnership (BID) Board, Alcohol Licensing Committee, Equal Opportunities Commission, Downtown Architectural Review Board, and the Senior Citizen Advisory Committee.

Budget Comments

This budget maintains the currently level of service.

**CITY OF FOND DU LAC - 2020 BUDGET
PARKING FACILITIES**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	100,313	107,040	107,040	45,568	97,053	105,780
Contractual Services	85,220	97,606	97,606	79,589	100,875	106,743
Materials & Supplies	47,099	78,084	78,084	15,274	78,584	74,910
Utilities	24,094	30,780	30,780	11,277	30,780	30,880
Outlay	0	20,000	20,000	21,851	21,851	0
TOTAL EXPENDITURES	256,726	333,510	333,510	173,559	329,143	318,313
LESS DEDICATED REVENUES:						
Public Charges for Services	335,899	251,447	251,447	195,302	251,447	258,000
Miscellaneous	10	0	0	960	960	0
Interest & Rent	0	100	100	0	100	100
TOTAL DEDICATED REVENUES	335,909	251,547	251,547	196,262	252,507	258,100
GENERAL CITY FUNDING SOURCES	(79,183)	81,963	81,963	(22,703)	76,636	60,213

Purpose And Activities

To account for revenues derived from parking meters, parking permits, rentals and leasing of parking facilities and other revenues attributable to parking. The revenues are used to defray operational costs related to parking operations, and to acquire, landscape, beautify, maintain, and construct parking lots and structures.

Budget Comments

This budget maintains the current level of service. See Exhibit M for related fees.

CITY OF FOND DU LAC - 2020 BUDGET INSPECTION

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	428,998	450,085	450,085	210,734	433,787	447,306
Contractual Services	128,980	181,131	181,131	76,338	149,148	125,016
Materials & Supplies	13,078	18,627	18,627	6,608	18,626	21,142
Utilities	2,982	3,480	3,480	1,475	3,480	3,480
TOTAL EXPENDITURES	574,038	653,323	653,323	295,155	605,041	596,944
LESS DEDICATED REVENUES:						
Licenses & Permits	964,025	685,725	685,725	299,514	685,770	669,295
Public Charges for Services	60,815	30,020	30,020	6,008	30,020	30,015
TOTAL DEDICATED REVENUES	1,024,840	715,745	715,745	305,522	715,790	699,310
GENERAL CITY FUNDING SOURCES	(450,802)	(62,422)	(62,422)	(10,367)	(110,749)	(102,366)

Purpose And Activities

The Inspections Division works to make sure that everything constructed in the City of Fond du Lac meets state and local codes relating to structural integrity, plumbing and electrical safety, fire safety, housing and property maintenance, and many other codes. Staff works closely with contractors, homeowners and business owners to ensure a quick response time for all inspections.

Budget Comments

This budget maintains the current level of service. See Exhibit B for related fees.

**CITY OF FOND DU LAC - 2020 BUDGET
ECONOMIC DEVELOPMENT**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	262,564	262,600	263,635	108,589	263,635	270,100
TOTAL EXPENDITURES	262,564	262,600	263,635	108,589	263,635	270,100
GENERAL CITY FUNDING SOURCES	262,564	262,600	263,635	108,589	263,635	270,100

Purpose And Activities

The Economic Development budget is used to promote and assist commercial and industrial growth to diversify and expand the tax base and provide employment. The City also contributes to Envision Greater Fond du Lac (formerly the FCEDC). Envision Greater Fond du Lac is a private/public partnership available to assist with economic development activity in Fond du Lac County.

Budget Comments

\$75,000 will go to Envision Greater Fond du Lac. 2020 also contains \$15,000 for economic development assistance for studies/plans, \$15,000 downtown façade design grant, \$15,100 for downtown projects/grants, \$25,000 for the catalytic project, and \$125,000 for Building Improvement Grants in the downtown area.

CITY OF FOND DU LAC - 2020 BUDGET OPERATING TRANSFERS

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Other Financing Uses	981,524	281,624	281,624	163,350	281,624	455,653
TOTAL EXPENDITURES	981,524	281,624	281,624	163,350	281,624	455,653
GENERAL CITY FUNDING SOURCES	981,524	281,624	281,624	163,350	281,624	455,653

Purpose And Activities

To provide funding sources for tax levy support to special revenue funds and the capital projects fund for that portion of the projects funded by annual general City funding sources.

Budget Comments

2020 includes an operating transfer to the Tax Incremental Financing District (TID) Special Revenue Fund for the TID 13 general fund economic development subsidy \$178,634. A \$7,500 operating transfer to the Haz Mat Interagency Special Revenue Fund to cover the City portion of the Haz Mat activities. \$3,018 will be transferred to the Special Revenue fund to cover the City portion of miscellaneous grants. Operating costs of \$66,501 will be transferred to the Public Safety Training Center Special Revenue fund. Fifty dollars per ambulance billed call is transferred to the capital projects fund to fund future ambulance replacements. This amount is estimated to be \$200,000 for 2020.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for certain revenue sources set aside for specific purposes.

The City's Special Revenue Fund budgets include activities such as the public library, grant programs, public safety training center, residential recycling program, residential solid waste, harbor and boating facilities, fuel pump maintenance fund, haz mat interagency agreement, transit and tax incremental financing.

**CITY OF FOND DU LAC
2020 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,056,176	1,107,002	1,107,002	617,896	1,118,004	1,077,943
Contractual Services	4,423,689	4,310,194	4,332,226	2,535,396	4,382,120	4,354,742
Materials & Supplies	437,714	474,765	479,975	183,030	550,455	474,650
Utilities	34,305	62,255	62,255	15,511	55,250	61,705
Other	275,298	253,105	253,105	0	2,530,199	398,327
Miscellaneous	1,161	100	100	0	100	100
Expense Transfers	(56,353)	(51,500)	(51,500)	(30,289)	(51,500)	(53,500)
Capital Outlay	1,887,682	20,000	71,331	4,909	71,331	10,000
Other Financing Uses	1,371,649	1,319,563	1,319,563	1,198,736	1,210,362	1,329,520
TOTAL EXPENDITURES	9,431,321	7,495,484	7,574,057	4,525,189	9,866,321	7,653,487
REVENUES						
Tax Levy Support	2,360,147	2,581,397	2,581,397	1,913,240	2,581,397	2,681,397
Tax Increments	2,573,160	2,507,547	2,507,547	1,848,948	2,557,482	2,422,122
Intergovernmental Revenues	1,667,456	1,570,430	1,570,430	521,160	1,671,555	1,702,477
Public Charges for Services	1,848,597	1,837,001	1,837,001	1,650,338	1,849,984	1,853,641
Fines, Forfeits & Penalties	0	0	0	0	0	0
Interest & Rent	9,962	2,500	2,500	8,158	4,891	2,500
Miscellaneous	66,884	51,600	51,600	68,124	86,315	58,000
Other Financing Sources	296,574	96,624	96,624	47,500	3,061,624	252,635
TOTAL REVENUES	8,822,780	8,647,099	8,647,099	6,057,468	11,813,248	8,972,772
INCREASE (DECREASE) IN FUND BALANCE	(608,541)	1,151,615	1,073,042	1,532,279	1,946,927	1,319,285

**CITY OF FOND DU LAC - 2020 BUDGET
LIBRARY**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	1,850,027	1,896,277	1,896,277	1,405,453	1,896,277	1,896,277
TOTAL EXPENDITURES	1,850,027	1,896,277	1,896,277	1,405,453	1,896,277	1,896,277
LESS DEDICATED REVENUES:						
Tax Levy Support	1,850,027	1,896,277	1,896,277	1,405,453	1,896,277	1,896,277
TOTAL DEDICATED REVENUES	1,850,027	1,896,277	1,896,277	1,405,453	1,896,277	1,896,277

Purpose And Activities

To account for the City property tax levy contribution towards the operations of the Fond du Lac Public Library.

State Statutes give authority for the supervision and administration of the public library to the library board. The library board has exclusive control over all monies appropriated for library purposes, including the authority to set library staffing levels and employee wages and benefits.

Budget Comments

The City property tax levy for the library is increased by 2.0% for 2020

**CITY OF FOND DU LAC - 2020 BUDGET
CITY GRANT PROGRAMS**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	20,872	16,000	16,000	8,175	22,810	16,000
TOTAL EXPENDITURES	20,872	16,000	16,000	8,175	22,810	16,000
DEDICATED REVENUES						
Intergovernmental Revenues	10,803	19,000	19,000	0	19,000	19,000
TOTAL DEDICATED REVENUES	10,803	19,000	19,000	0	19,000	19,000
INCREASE (DECREASE) IN FUND BALANCE	(10,069)	3,000	3,000	(8,175)	(3,810)	3,000

Purpose And Activities

To account for programs administered by various agencies. The monies received are restricted to paramedic training and expenditures related to the ATV park.

Budget Comments

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance			7,445
Net change from 2019 operations			
Revenues	19,000		
Expenditures	22,810	(3,810)	
December 31, 2019 projected balance			<u>3,635</u>
Net change from 2020 operations			
Revenues	19,000		
Expenditures	16,000	3,000	
December 31, 2020 projected balance			<u>6,635</u>

**CITY OF FOND DU LAC - 2020 BUDGET
PUBLIC SAFETY TRAINING CENTER**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	0	12,480	12,480	1,248	7,980	34,544
Materials & Supplies	0	7,365	7,365	20,429	23,522	6,500
Utilities	0	20,155	20,155	2,842	13,800	20,155
TOTAL EXPENDITURES	0	40,000	40,000	24,519	45,302	61,199
LESS DEDICATED REVENUES:						
Other Funding Sources	0	40,000	40,000	40,000	40,000	66,501
TOTAL DEDICATED REVENUES	0	40,000	40,000	40,000	40,000	66,501
INCREASE (DECREASE) IN FUND BALANCE	0	0	0	(15,481)	5,302	(5,302)

Purpose And Activities

To account for revenues and expenditures of operating the Public Safety Training Center.

Budget Comments

Revenues include a transfer from the general fund to cover operating expenditures.

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance			0
Net change from 2019 operations			
Revenues	40,000		
Expenditures	45,302	(5,302)	
December 31, 2019 projected balance		(5,302)	
Net change from 2020 operations			
Revenues	66,501		
Expenditures	61,199	5,302	
December 31, 2020 projected balance			0

**CITY OF FOND DU LAC - 2020 BUDGET
RESIDENTIAL RECYCLING**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	815,420	620,142	620,142	284,816	620,142	607,851
Materials & Supplies	685	500	500	93	500	500
TOTAL EXPENDITURES	816,105	620,642	620,642	284,909	620,642	608,351
LESS DEDICATED REVENUES:						
Tax Levy Support	300,000	400,000	400,000	296,466	400,000	500,000
Intergovernmental Revenues	156,544	156,544	156,544	156,662	156,662	156,662
Miscellaneous Revenues	0	0	0	0	0	0
Other Financing Sources	251,090	0	0	0	0	0
TOTAL DEDICATED REVENUES	707,634	556,544	556,544	453,128	556,662	656,662
INCREASE (DECREASE) IN FUND BALANCE	(108,471)	(64,098)	(64,098)	168,219	(63,980)	48,311

Purpose And Activities

To account for revenues and expenditures of the residential recycling program activities. Revenues include property tax levy subsidies and state aids to cover the costs of providing recycling collection and disposal services to residential properties.

Budget Comments

See Exhibit N for related fees.

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance			0
Net change from 2019 operations			
Revenues	556,662		
Expenditures	620,642	(63,980)	
December 31, 2019 projected balance			<u>(63,980)</u>
Net change from 2020 operations			
Revenues	656,662		
Expenditures	608,351	48,311	
December 31, 2020 projected balance			<u>(15,669)</u>

**CITY OF FOND DU LAC - 2020 BUDGET
RESIDENTIAL SOLID WASTE**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	356,528	380,854	380,854	169,267	380,940	402,287
Contractual Services	695,914	681,659	681,659	307,120	690,187	677,625
Materials & Supplies	157,559	145,825	145,825	43,531	145,825	145,825
Expense Transfers	(56,270)	(51,500)	(51,500)	(30,289)	(51,500)	(53,500)
Other Financing Uses	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES	1,253,909	1,256,838	1,256,838	589,629	1,265,452	1,272,237
LESS DEDICATED REVENUES:						
Penalties & Interest	3,811	0	0	2,391	2,391	0
Public Charges for Services	1,325,462	1,318,741	1,318,741	1,296,414	1,321,741	1,321,741
Miscellaneous Revenues	12,624	2,000	2,000	4,705	5,000	5,000
TOTAL DEDICATED REVENUES	1,341,897	1,320,741	1,320,741	1,303,510	1,329,132	1,326,741
INCREASE (DECREASE) IN FUND BALANCE	87,988	63,903	63,903	713,881	63,680	54,504

Purpose And Activities

To account for revenues and expenditures of residential solid waste program activities. Revenues include user fees to cover the costs of providing solid waste collection and disposal services to residential properties.

Budget Comments

The 2020 residential solid waste collection and disposal fee remains unchanged at \$89 per residential unit. The fee has remained the same since 2013. See Exhibit N for related fees.

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance		76,029
Net change from 2019 operations		
Revenues	1,329,132	
Expenditures	1,265,452	63,680
December 31, 2019 projected balance		<u>139,709</u>
Net change from 2020 operations		
Revenues	1,326,741	
Expenditures	1,272,237	54,504
December 31, 2020 projected balance		<u>194,213</u>

**CITY OF FOND DU LAC - 2020 BUDGET
HARBOR & BOATING FACILITIES**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	99,889	85,023	107,055	68,105	107,055	101,577
Materials & Supplies	19,733	27,650	32,860	23,529	36,131	28,700
Utilities	13,898	18,200	18,200	3,349	18,200	18,200
Outlay	1,949	20,000	20,000	4,909	20,000	10,000
Other Financing Uses	175,000	0	0	0	0	0
TOTAL EXPENDITURES	310,469	150,873	178,115	99,892	181,386	158,477
LESS DEDICATED REVENUES:						
Public Charges for Services	230,400	232,500	232,500	217,348	241,354	237,500
Fines & Forfeitures	0	0	0	0	0	0
Interest & Rent	6,151	2,500	2,500	5,767	2,500	2,500
TOTAL DEDICATED REVENUES	236,551	235,000	235,000	223,115	243,854	240,000
INCREASE (DECREASE) IN FUND BALANCE	(73,918)	84,127	56,885	123,223	62,468	81,523

Purpose And Activities

Revenue from boat slip rental fees and boat launch fees are deposited into this fund. The purpose of the fund is to maintain and improve City harbor and boating facilities. Resources are accumulated in this fund and expended on harbor and boating improvements when sufficient funds are available.

Budget Comments

This budget maintains current level of service. See Exhibit I for related fees.

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance		290,083
Net change from 2019 operations		
Revenues	243,854	
Expenditures	181,386	62,468
December 31, 2019 projected balance		<u>352,551</u>
Net change from 2020 operations		
Revenues	240,000	
Expenditures	158,477	81,523
December 31, 2020 projected balance		<u>434,074</u>

**CITY OF FOND DU LAC - 2020 BUDGET
FUEL PUMP MAINTENANCE**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	3,540	5,000	5,000	3,218	14,560	6,386
Materials & Supplies	799	0	0	0	44,242	0
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	4,339	5,000	5,000	3,218	58,802	6,386
LESS DEDICATED REVENUES:						
Miscellaneous	22,282	18,000	18,000	10,799	18,000	18,000
TOTAL DEDICATED REVENUES	22,282	18,000	18,000	10,799	18,000	18,000
INCREASE (DECREASE) IN FUND BALANCE	17,943	13,000	13,000	7,581	(40,802)	11,614

Purpose And Activities

The purpose of the fund is to maintain and replace the fuel pump system that serves all City departments as required. A percentage of the gasoline/diesel fuel charges to departments is accumulated in this fund. Resources are accumulated in this fund for replacement, maintenance and improvement to the fuel pump system as necessary.

Budget Comments

The fuel pump system was replaced in 2011 from fund balance accumulated in this fund for that purpose. The revenue is derived from a mark-up in the cost charged to City departments to cover maintenance, fees and eventual replacement. 2019 Estimated Actuals for Materials and Supplies contain the purchase of a new fueling software system for a more value-added interface with the new fleet system.

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance		174,337
Net change from 2019 operations		
Revenues	18,000	
Expenditures	58,802	(40,802)
December 31, 2019 projected balance		<u>133,535</u>
Net change from 2020 operations		
Revenues	18,000	
Expenditures	6,386	11,614
December 31, 2020 projected balance		<u>145,149</u>

CITY OF FOND DU LAC - 2020 BUDGET HAZ MAT INTERAGENCY AGREEMENT

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	13,078	14,308	14,308	2,568	13,905	15,106
Materials & Supplies	40,891	34,915	34,915	1,955	34,915	34,915
Miscellaneous	983	100	100	0	100	100
TOTAL EXPENDITURES	54,952	49,323	49,323	4,523	48,920	50,121
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	86,711	31,514	31,514	8,257	31,514	31,514
Public Charges for Services	3,175	0	0	725	725	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	97,386	39,014	39,014	16,482	39,739	39,014
INCREASE (DECREASE) IN FUND BALANCE	42,434	(10,309)	(10,309)	11,959	(9,181)	(11,107)

Purpose And Activities

Interagency haz mat agreement is funded by an annual contribution by the City and County of \$7,500 and \$15,000 respectively. Resources are accumulated in this fund and expended on haz mat equipment, training and incidents requiring response and/or clean up within Fond du Lac County. The City of Fond du Lac's Haz Mat team also participates in the State of Wisconsin Regional Hazardous Material Team.

Budget Comments

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance			165,755
Net change from 2019 operations			
Revenues		39,739	
Expenditures		48,920	(9,181)
December 31, 2019 projected balance			<u>156,574</u>
Net change from 2020 operations			
Revenues		39,014	
Expenditures		50,121	(11,107)
December 31, 2020 projected balance			<u>145,467</u>

CITY OF FOND DU LAC - 2020 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Personal Services	699,648	726,148	726,148	448,629	737,064	675,656
Contractual Services	891,770	981,505	981,505	438,878	981,700	1,002,526
Materials & Supplies	197,175	242,510	242,510	85,318	242,510	242,210
Utilities	20,407	23,900	23,900	9,320	23,250	23,350
Expense Transfers	(83)	0	0	0	0	0
Other Financing Uses (Including Capital)	0	0	0	0	0	0
TOTAL EXPENDITURES	1,808,917	1,974,063	1,974,063	982,145	1,984,524	1,943,742
LESS DEDICATED REVENUES:						
Tax Levy Support	210,120	285,120	285,120	211,321	285,120	285,120
Intergovernmental Revenues	1,353,600	1,302,977	1,302,977	327,955	1,374,847	1,406,338
Public Charges for Services	289,560	285,760	285,760	135,851	286,164	294,400
Miscellaneous Revenues	31,978	31,600	31,600	19,305	30,000	35,000
TOTAL DEDICATED REVENUES	1,885,258	1,905,457	1,905,457	694,432	1,976,131	2,020,858
NET INCREASE (DECREASE) IN FUND BALANCE	76,341	(68,606)	(68,606)	(287,713)	(8,393)	77,116

Purpose And Activities

To provide options in safe, reliable and convenient transportation to the citizens of Fond du Lac and the surrounding area. Planning, budgeting, operations, marketing and quality control functions of six accessible city fixed bus routes, contracting of major school tripper services, contracting of ADA complementary paratransit service, Handi Van, contracting Jobtrans shared ride taxi service, and financial coordination of City/County urbanized specialized elderly and disabled transit services.

Budget Comments

See Exhibit L for related fees.

Projection of Fund Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 balance		61,992
Net change from 2019 operations		
Revenues	1,976,131	
Expenditures	1,984,524	(8,393)
December 31, 2019 projected balance		53,599
Net change from 2020 operations		
Revenues	2,020,858	
Expenditures	1,943,742	77,116
December 31, 2020 projected balance		<u>130,715</u>
Tax Levy Includes:	<u>2019</u>	<u>2020</u>
Operations	285,120	285,120
Local Share Capital Purchases	0	0
Total Tax Levy	<u>285,120</u>	<u>285,120</u>

**CITY OF FOND DU LAC - 2020 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	54,051	13,800	13,800	23,990	50,314	12,850
Other	275,298	253,105	253,105	0	2,530,199	398,327
Capital Outlay	1,885,733	0	51,331	0	51,331	0
Other Financing Uses	1,096,649	1,219,563	1,219,563	1,098,736	1,110,362	1,229,520
TOTAL EXPENDITURES	3,311,731	1,486,468	1,537,799	1,122,726	3,742,206	1,640,697
DEDICATED REVENUES						
Tax Increments	2,573,160	2,507,547	2,507,547	1,848,948	2,557,482	2,422,122
Intergovernmental Revenues	59,798	60,395	60,395	28,286	89,532	88,963
Miscellaneous	0	0	0	33,315	33,315	0
Other Financing Sources	37,984	49,124	49,124	0	3,014,124	178,634
TOTAL DEDICATED REVENUES	2,670,942	2,617,066	2,617,066	1,910,549	5,694,453	2,689,719
INCREASE (DECREASE) IN FUND BALANCE	(640,789)	1,130,598	1,079,267	787,823	1,952,247	1,049,022

Purpose And Activities

To account for the revenues and expenditures of the economic development activities of the City's Tax Incremental Financing Districts (TIDS). Record tax increments, debt proceeds and other revenues of the City's Tax Increment Financing Districts. Record expenditures for TID economic development activities such as capital improvements, developer incentives and transfers to the debt service fund for debt principal and interest payments on TID debt.

Budget Comments

Projection of Fund Balance as of December 31, 2019 and 2020

January 1, 2019 balance			1,359,222
Net change from 2019 operations			
Revenues		5,694,453	
Expenditures		3,742,206	1,952,247
December 31, 2019 projected balance			<u>3,311,469</u>
Net change from 2020 operations			
Revenues		2,689,719	
Expenditures		1,640,697	1,049,022
December 31, 2020 projected balance			<u>4,360,491</u>

DEBT SERVICE FUND

The Debt Service Fund is used to account for financial resources set aside for the payment of principal, interest and related costs on the general obligation debt of the City's governmental funds.

**CITY OF FOND DU LAC - 2020 BUDGET
DEBT SERVICE FUND**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
EXPENDITURES						
Principal	6,185,000	7,170,000	7,170,000	6,795,000	7,170,000	7,470,000
Interest	2,695,301	2,867,075	2,867,075	1,485,887	2,757,875	2,687,073
Paying Agent Fees	12,600	14,000	14,000	12,200	12,600	13,350
Debt Issue Costs	239,620	0	0	0	0	0
TOTAL EXPENDITURES	9,132,521	10,051,075	10,051,075	8,293,087	9,940,475	10,170,423
REVENUES						
Taxes	7,705,067	8,570,000	8,570,000	6,351,778	8,570,000	8,760,000
Other Financing Sources	347,620	0	0	0	0	0
Operating Transfers In	1,219,929	1,478,270	1,478,270	1,369,069	1,478,270	1,636,854
TOTAL REVENUES	9,272,616	10,048,270	10,048,270	7,720,847	10,048,270	10,396,854
INCREASE (DECREASE) IN FUND BALANCE	140,095	(2,805)	(2,805)	(572,240)	107,795	226,431

Purpose And Activities

To account for the accumulation of resources for, and the payment of, the City's general obligation long-term debt principal, interest and related costs for the City's governmental funds.

Budget Comments

The increase in the property tax levy is required due to increasing debt principal and interest payments

Projection of Fund Balance as of December 31, 2019 and 2020

January 1, 2019 balance		\$ 21,823
Net change from 2019 operations		
Revenues	\$ 10,048,270	
Expenditures	9,940,475	107,795
December 31, 2019 projected balance		<u>\$ 129,618</u>
Net change from 2020 operations		
Revenues	\$ 10,396,854	
Expenditures	10,170,423	226,431
December 31, 2020 projected balance		<u>\$ 356,049</u>

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for major capital acquisitions or construction activities, other than those financed by proprietary funds (Water Utility and Wastewater Collection and Treatment System). Funding sources for the Capital Projects Funds include borrowings, capital grants, and transfers from other funds.

**City of Fond du Lac
2020 Budget**

Capital Projects Funds

Revenues:

Tax Levy - Directly in Capital Projects Fund	\$ 910,000
Tax Levy - Included in Operating Budgets*	814,500
Proceeds from Debt	11,688,000
Federal/State Grants	55,200
Available Fund Balance	608,800
Total Revenues	\$ 14,076,500

Expenditures:

Information Technology Services	
Vehicle Replacement	\$ 25,000
Virtualized Server (ESX) & Storage Area Network Replacement	300,000
Redesign of Network Infrastructure with Encryption	215,000
Total Information Technology Services	540,000
Community Development	
Macy Parking Ramp - Repairs	135,000
Placemaking Public Spaces	100,000
Senior Center Parking Lot	140,000
Lot 8 (Library) Repair/Replacement	225,000
Industrial Park Development	100,000
Total Community Development	700,000
Police Department	
Squad Replacement Program*	391,500
Portable Radio Replacement*	80,000
Locker Room Refurbish	20,000
Evidence Storage	368,000
Exterior Maintenance	45,000
Facility Lighting Upgrade to LED*	45,000
Total Police Department	949,500
Fire/Rescue	
Fire Engine Replacement	1,300,000
Fire Station 1 - Addition to Tradition (Training) Room	35,000
Chief's Vehicle Replacement*	45,000
Fire Station 1 - Parking Lot	250,000
Ambulance Cot Replacements	130,000
Heart Monitor Addition	35,000
Total Fire Department	1,795,000
Public Works-Streets	
Street Maintenance	650,000
Bridge Rehabilitation	200,000
Bridge Maintenance	100,000
Street Reconstruction	260,000
Street Restoration-Utility Repair	775,000
Sidewalk Program - City	90,000
Sidewalk Program - Private	270,000
Street Lighting - Conduit & Wiring*	120,000
Fond du Lac Ave/National Ave/CTH V Intersection (Non-JT Portion)	1,750,000
CTH VV - Pioneer Rd - Forest to Johnson	50,000
Total Streets	4,265,000

**City of Fond du Lac
2020 Budget**

Capital Projects Funds

Public Works-Storm Water	
Storm Water Pump & Motor Replacement	350,000
Stormwater Control Upgrades*	50,000
Neighborhood Drainage Program-Private*	24,000
Neighborhood Drainage Program-Public*	24,000
Storm Sewer Replacement - Utility Repair	275,000
Total Storm Sewers	<u>723,000</u>
Public Works-Hwy 45 Jurisdictional Transfer Projects	
Fond du Lac Ave/National Ave/CTH V Intersection	250,000
Total Hwy 45 Jurisdictional Transfer	<u>250,000</u>
Public Works-Parks	
Lakeside Park New Pavilion	3,500,000
Lakeside Park New Pavilion - Related Fiber	60,000
Buttermilk & Franklin Parks Basketball Courts	105,000
Butzen Park Tennis Courts	95,000
Denevue Park Restroom Renovation	55,000
Cardinal Park Development	160,000
Oven Island Softball Field Lighting	135,000
Total Parks	<u>4,110,000</u>
Public Works-Municipal Service Center	
Emergency Siren Replacement*	35,000
Total Municipal Service Center	<u>35,000</u>
Public Works-Capital Equipment	
Public Works	550,000
Parks	90,000
Total Capital Equipment	<u>640,000</u>
Transit	
Handi-Van Fleet Replacement	69,000
Total Transit	<u>69,000</u>
Grand Total Expenditures	<u>\$ 14,076,500</u>

*Lines shaded above are items that are part of the Capital Improvement Plan, but included in departmental operating budgets included in the General Fund Section of the budget book.

ENTERPRISE FUND WASTEWATER TREATMENT & RESOURCE RECOVERY FACILITY

An Enterprise Fund is used to report activities for which a fee is charged to external users to recover the costs of services. Outstanding debt is backed solely by revenues from fees and charges. Fees and charges are set to recover costs over the long term, including capital costs (depreciation and debt service). No general taxpayer money is used to support enterprise fund operations.

Wastewater Treatment & Resource Recovery Facility fees are approved by the City Council based on staff recommendations supported by an independent rate study performed by a consultant specializing in wastewater rates. Rates are analyzed and set based on operating costs, rates of return and debt coverage.

CITY OF FOND DU LAC - 2020 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,697,265	11,277,466	11,277,466	4,067,049	11,117,918	11,160,242
Other Revenues	74,794	92,000	92,000	48,558	98,000	82,000
TOTAL OPERATING REVENUES	11,772,059	11,369,466	11,369,466	4,154,873	11,255,184	11,242,242
OPERATING EXPENSES						
Personal Services	1,891,831	2,003,889	2,003,889	914,088	1,964,074	2,037,528
Contractual Services	1,935,844	2,402,524	2,402,524	1,159,806	2,404,711	2,410,214
Materials & Supplies	1,030,430	1,389,150	1,389,150	517,428	1,389,150	1,334,150
Depreciation	2,927,572	2,971,529	2,971,529	1,497,433	2,947,497	2,967,421
Utilities	468,982	526,000	526,000	265,708	526,000	529,000
TOTAL OPERATING EXPENSES	8,254,659	9,293,092	9,293,092	4,354,462	9,231,432	9,278,313
NET OPERATING INCOME (LOSS)	3,517,400	2,076,374	2,076,374	(199,590)	2,023,752	1,963,929
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	343,545	219,816	219,816	306,434	324,270	201,669
Non-Operating Expenses	(672,217)	(580,864)	(580,864)	(312,996)	(580,864)	(473,748)
TOTAL NON-OPERATING REV (EXP)	(328,672)	(361,048)	(361,048)	(6,562)	(256,594)	(272,079)
NET INCOME (LOSS)	3,188,728	1,715,326	1,715,326	(206,152)	1,767,158	1,691,850

Purpose And Activities

To account for all activities necessary to provide sewer services to residential, commercial, and industrial customers within the City and various outlying sanitary districts. Fund activities include administration, construction, operations and maintenance of the sewage collection and treatment system.

Budget Comments

There are no rate increases in the 2020 budget. The last time wastewater rates increased was in 2009. See Exhibit K for related fees.

Summary of Capital Outlay funded by wastewater collection & treatment systems operational funding sources:

Annual Clearwater Elimination	2,100,000
Capital Equipment Replacement	350,000
Sanitary Flow Meter Replacement	35,000
Military Rd-Hickory to Western-DOT STP Urban	50,000
Total Capital Outlay from Operations	<u>\$ 2,535,000</u>

<p align="center">CITY OF FOND DU LAC - 2020 BUDGET</p> <p align="center">WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY</p>

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	3,188,728	1,715,326	1,715,326	(206,152)	1,767,158	1,691,850
Additions:						
Special Assessment Principal Payment	1,252	374	374	0	374	374
Payments from OSG	747,979	763,236	763,236	765,631	765,631	781,382
Depreciation	2,927,572	2,971,529	2,971,529	1,497,433	2,947,497	2,967,421
Amortization Debt Discount & Expns	0	0	0	0	0	0
Revenue Bond Debt Proceeds	0	0	0	0	0	4,500,000
Loan Proceeds	0	0	0	0	0	0
Subtractions:						
Replacement Allowance	928,337	546,300	546,300	0	546,300	620,808
Debt Service Principal Payments	3,413,631	3,577,355	3,577,355	3,705,493	3,705,493	3,789,969
Outlay Financed by Operations	3,094,068	615,000	615,000	338,189	616,000	1,335,000
Outlay-Sewer Construction-Operations	1,712,203	2,055,000	2,055,000	266,511	2,055,000	2,180,000
Outlay Financed by Rev Bond Proceeds	0	0	0	0	0	4,500,000
NET INCOME <LOSS> CASH BASIS	(1,318,484)	(1,343,190)	(1,343,190)	(2,253,281)	(1,442,133)	(2,484,750)

Projection of Unrestricted Cash Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 Balance	8,508,042
Net change from 2019 operations	(1,442,133)
December 31, 2019 projected balance	7,065,909
Net Change from 2020 operations	(2,484,750)
December 31, 2020 projected balance	4,581,159

ENTERPRISE FUND WATER UTILITY

An Enterprise Fund is used to report activities for which a fee is charged to external users to recover the costs of services. Outstanding debt is backed solely by revenues from fees and charges. Fees and charges are set to recover costs over the long term, including capital costs (depreciation and debt service). No general taxpayer money is used to support enterprise fund operations.

Water Utility fees and operations are subject to the Wisconsin Public Service Commission (PSC) regulations. Rate cases are submitted to the PSC for approval, which includes a public hearing. An independent rate consultant, specializing in water rates, is utilized to analyze and develop the rates in relation to operating costs, rates of return, debt coverage and PSC regulations.

CITY OF FOND DU LAC - 2020 BUDGET

WATER UTILITY

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	12,547,638	12,354,350	12,354,350	4,188,578	12,407,790	12,456,247
Other Revenues	327,211	334,228	334,228	134,359	334,228	339,884
TOTAL OPERATING REVENUES	12,874,849	12,688,578	12,688,578	4,322,937	12,742,018	12,796,131
Personal Services	1,320,854	1,377,119	1,377,119	596,464	1,268,721	1,398,249
Contractual Services	738,252	815,510	815,510	431,608	815,685	834,105
Materials & Supplies	1,518,779	2,019,762	2,019,762	576,695	2,020,643	2,185,597
Depreciation	2,965,709	3,114,734	3,114,734	1,515,490	3,115,767	3,140,627
Utilities	574,562	668,000	668,000	296,680	668,000	668,000
Taxes	1,954,769	1,990,713	1,990,713	987,840	1,970,000	1,990,000
TOTAL OPERATING EXPENSE	9,072,925	9,985,838	9,985,838	4,404,778	9,858,816	10,216,578
NET OPERATING INCOME (LOSS)	3,801,924	2,702,740	2,702,740	(81,841)	2,883,202	2,579,553
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	93,133	47,891	47,891	95,963	98,031	87,906
Non-Operating Expense	(1,210,197)	(1,095,166)	(1,095,166)	(562,839)	(1,095,166)	(998,386)
TOTAL NON-OPERATING REV (EXP)	(1,117,064)	(1,047,275)	(1,047,275)	(466,876)	(997,135)	(910,480)
NET INCOME (LOSS)	2,684,860	1,655,465	1,655,465	(548,718)	1,886,067	1,669,073

Purpose And Activities

To account for all the activities necessary to provide water services to residential, commercial, and industrial customers of the City. Fund activities include administration, billing and collection, operations, construction, maintenance, financing and related debt service.

Budget Comments

There are no rate increases in the 2020 budget. The last time water rates increased was 2015.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	\$ 125,000
Annual Water Meter Additions & Replacements	175,000
4-inch Main Replacement-City Wide	175,000
Well Renovation & Pump Work	330,000
Annual Private Lead Service Line Replacement	177,000
Annual Clearwater Elimination Projects-Main Replacement	1,170,750
Total Capital Outlay from Operations	<u>\$ 2,152,750</u>

Summary of Capital Outlay funded by water debt funding sources:

Wildlife Acres Water Main Loop	290,000
Southview Acres Water Main Loop	15,000
Brooke Street Bridge Boring	150,000
Military Rd-Superior to Western-DOT STP Urban	10,000
National Ave Intersection	350,000
STH 23 E Johnson at CTH K - DOT	20,000
Total Capital Outlay from Debt	<u>\$ 835,000</u>
Total Capital Outlay	<u><u>\$ 2,987,750</u></u>

<p align="center">CITY OF FOND DU LAC - 2020 BUDGET WATER UTILITY</p>
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DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	2,684,860	1,655,465	1,655,465	(548,718)	1,886,067	1,669,073
Additions:						
Special Assessment Principal Payments	4,173	828	828	0	828	828
Depreciation	2,965,709	3,114,734	3,114,734	1,515,490	3,115,767	3,140,627
Amortization Debt Discount & Expns	(23,717)	(23,717)	(23,717)	(11,859)	(23,717)	(23,717)
Amortized Loss on Adv Refunding	0	0	0	0	0	0
Well Rehab Amortization	0	0	0	0	0	0
Revenue Bond Debt Proceeds	0	942,750	942,750	0	0	835,000
Subtractions:						
Debt Service Principal Payments	3,274,774	3,501,915	3,501,915	1,726,915	3,501,915	3,616,830
Outlay Funded by Operations	2,242,445	1,519,175	1,519,175	681,300	2,461,925	1,985,750
Outlay Financed by Rev Bond Proceeds	0	942,750	942,750	0	0	835,000
NET INCOME <LOSS> CASH BASIS	113,806	(273,780)	(273,780)	(1,453,301)	(984,895)	(815,769)

Projection of Unrestricted Cash Balance as of December 31, 2019 and December 31, 2020

January 1, 2019 Balance	1,930,293
Net change from 2019 operations	(984,895)
December 31, 2019 projected balance	945,398
Net Change from 2020 operations	(815,769)
December 31, 2020 projected balance	129,629

INTERNAL SERVICE FUNDS

An Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Currently, the City has two Internal Service Funds which are used to account for the transactions of the City's self-funded employee health insurance program and the information technology services provided to City departments.

**CITY OF FOND DU LAC - 2020 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	5,505,119	6,098,955	6,098,955	2,697,841	5,628,578	5,775,446
TOTAL OPERATING REVENUES	5,505,119	6,098,955	6,098,955	2,697,841	5,628,578	5,775,446
OPERATING EXPENSES						
Contractual Services	1,127,311	940,942	940,942	409,212	822,428	1,097,547
Medical Claims	4,358,144	5,272,805	5,272,805	1,842,083	5,406,134	5,001,122
TOTAL OPERATING EXPENSES	5,485,455	6,213,747	6,213,747	2,251,295	6,228,562	6,098,669
NET OPERATING INCOME (LOSS)	19,664	(114,792)	(114,792)	446,546	(599,984)	(323,223)
NET INCOME (LOSS)	19,664	(114,792)	(114,792)	446,546	(599,984)	(323,223)

Purpose And Activities

To account for transactions of the City's self-funded employee health insurance program.

Budget Comments

The budget includes a 6% increase in health insurance premium equivalents for 2020 due to medical inflation. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2019 retained earnings balance of \$2,865,495 represents approximately five months of estimated expenses.

Projection of Retained Earnings as of December 31, 2019 and 2020

January 1, 2019 balance		\$ 2,865,495
Net change from 2019 operations		
Revenues	\$ 5,628,578	
Expenditures	6,228,562	(599,984)
December 31, 2019 projected retained earnings		<u>\$ 2,265,511</u>
Net change from 2020 operations		
Revenues	\$ 5,775,446	
Expenditures	6,098,669	(323,223)
December 31, 2020 projected retained earnings		<u>\$ 1,942,288</u>

**CITY OF FOND DU LAC - 2020 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2018 ACTUAL	2019 ADOPTED BUDGET	2019 AMENDED BUDGET	2019 6 MONTHS ACTUAL	2019 ESTIMATED ACTUAL	2020 PROPOSED BUDGET
OPERATING REVENUES:						
Intragovernmental Charges	1,603,683	1,745,137	1,795,315	815,649	1,796,376	1,817,602
Charges for Services	20,166	13,900	13,900	2,800	13,900	13,900
Miscellaneous Revenues	245	0	0	579	0	0
TOTAL OPERATING REVENUES	1,624,094	1,759,037	1,809,215	819,028	1,810,276	1,831,502
OPERATING EXPENSES						
Personal Services	542,826	662,905	662,905	246,706	500,612	653,246
Contractual Services	563,205	654,197	660,857	257,993	664,458	774,838
Materials & Supplies	300,300	249,340	333,693	132,478	332,889	228,275
Utilities	6,569	6,500	6,500	2,366	6,500	6,500
Capital Outlay	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	1,412,900	1,572,942	1,663,955	639,543	1,504,459	1,662,859
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	(187,536)	(181,333)	(181,333)	(181,333)	(181,333)	(204,334)
TOTAL NON-OPERATING REV (EXP)	(187,536)	(181,333)	(181,333)	(181,333)	(181,333)	(204,334)
NET INCOME (LOSS)	23,658	4,762	(36,073)	(1,848)	124,484	(35,691)

Purpose And Activities

To provide information technology, both hardware and software, telephone (voice & data), cell phone, wireless, and other communication/network services and support to City departments. Every department is touched by the services provided by ITS, be it hardware, software, facilities, consulting or design. ITS costs are allocated to user departments based on direct charges, numbers of computers and printers in use, and computer time used. Staff also assists the City users both internal external in automating policies and practices.

Budget Comments

ITS continues to maintain and to enhance services provided where possible.

Projection of Retained Earnings as of December 31, 2019 and 2020

January 1, 2019 balance		\$ 225,228
Net change from 2019 operations		
Revenues	\$ 1,810,276	
Expenses	1,685,792	124,484
December 31, 2019 projected retained earnings		<u>\$ 349,712</u>
Net change from 2020 operations		
Revenues	\$ 1,831,502	
Expense	1,867,193	(35,691)
December 31, 2020 projected retained earnings		<u>\$ 314,021</u>

EXHIBIT A

CITY OF FOND DU LAC

CLERK'S OFFICE LICENSE FEES

	2019 CURRENT FEE	2020 PROPOSED FEE
Amusement Devices	\$45	\$45
Bowling Alley (each lane)	\$45	\$45
Secondhand Dealer	\$125/\$200 cash bond	\$500 cash bond*
Pawnbrokers	\$150/\$300 cash bond	\$500 cash bond*
Transient Merchant (year)	\$150	\$150
Urban Beekeeping Permit	\$25	\$25
Urban Chicken Permit		
New	\$50	\$50
Renewal	\$25	\$25
Mobile Food Vendor Permit ¹	\$125	\$125
Class A Fermented Malt Beverage License	\$200	\$200
Class A Liquor License	\$500	\$500
Class B Fermented Malt Beverage License	\$100	\$100
Class B Liquor License	\$500	\$500
Class C Wine License	\$100	\$100
Commercial Quadricycle License	\$500	\$500
Special Class B License ¹	\$10**	\$10**
Cabaret License (Yearly)	\$230	\$230
Cabaret License (Daily)	\$30	\$30
Mobile Homes Park (less than 100)	\$100	\$100
Mobile Homes Park (more than 200)	\$250	\$250
Distributor of Coin Operated Devices	\$60	\$60
Christmas Tree Sale License	\$55	\$55
Operators License (2 years)	\$65	\$65
Provisional Bartender license	\$15	\$15
Duplicated Bartender License	\$15	\$15
Amusement Rides (1st day) ¹	\$45	\$45
Succeeding Days	\$35	\$35
Billiard Tables	\$45	\$45
Loud Speakers & Amp Systems (Yearly)	\$120	\$120
Loud Speakers & Amp Systems (Daily) ¹	\$60**	\$60**
Hayrack & Sleigh Rides	\$50	\$50
Amusement Rides (6 months)	\$230	\$230
Amusement Arcade	\$120	\$120
Taxi Cab Drivers (2 years)	\$55	\$55
Taxi Cab License (1st vehicle)	\$55	\$55
Each Additional Taxi Cab	\$50	\$50
Parade Permit ¹	50**	50**
Billiard (Pool Hall)	\$85	\$85
Cigarette License	\$100	\$100
City Council Agenda Mailing (year)	\$30	\$30
Plan Commission Agenda Mailing (year)	\$15	\$15
Fireworks Permit (sale of)	\$150	\$150
Street & Alley Vacation Petitions	\$150	\$150
Expansion of Premises	\$125	\$125
Notary Fee for each document	not to exceed \$5*	not to exceed \$5*
Convenience Fee for Credit Card Phone Payments	\$5	\$5
Election Queries	*	*
Election Report Tapes/E-Mail zip	*	*
Election Labels by Ward	*	*
Election Candidate Report	*	*
Election Poll List by ward	*	*

*Rates set by State of Wisconsin

**Rush fee of \$25 if not filed 15 days prior to your event

¹Fee may also be charged with a Special Event

City of Fond du Lac - Inspections Fee Schedule - 2020 Proposed EXHIBIT B

Building Permit Fee Schedule		Project Deposit	
New 1 & 2-Family Dwellings, New Accessory Structures (<i>*Fee includes: building permit, erosion control plan review, erosion Control). Gross area = finished & unfinished floor area of house/ garage/enclosed porches/decks/stoops</i>)	Per gross square foot	1 & 2-Family Dwellings, Garages, Additions	\$1,000
	\$0.14	Multifamily:	\$1,000 plus \$200/d.u. over 2 units
		Demolition- Commercial/Industrial	Minimum \$1,000
		Commercial/Industrial Valuation (job cost)*:	1% of job cost
		*Maximum Project Deposit to be capped at \$15,000	
		Moving	
Commercial/Industrial - New and Addition	\$0.25	Moving Permits: Up to 500 square feet	\$95
Multi-Family - New and Addition	\$0.25	Over 500 square feet	\$160
*All New Structures or Additions minimum permit fee \$90		Police Escort Fee	\$150
Alterations to-commercial/industrial/multifamily building, residential, garage, permanent swimming pool, awning/canopy, converting or adding to a parking lot with pavement/concrete		*Cash Deposits:	
		Deposit for completion of site improvements: \$2.00/sq. ft. of gross building area.	
Valuation (Job Cost): \$0-300		Deposit for moving house	\$7,500
\$301-1,000		Deposit for moving garage	\$500
\$1,001-2,000		*Payment required prior to issuance of moving permit.	
\$2,001-3,000		Wrecking/Demolition	
\$3,001-4,000		Interior Demolition	\$25
\$4,001-5,000		Residential Garages	\$40
\$5,001-6,000		1 & 2 family Dwellings (Includes sewer/water disconnect)	\$200
\$6,001-7,000		All Others (Includes sewer/water disconnect)	\$300
\$7,001-8,000		Other	
\$8,001-9,000		Mobile Home Permit	\$80
\$9,001-10,000		Public Site Fee (per new dwelling unit)	\$400
Over \$10,000 Commercial-Industrial: Fee plus \$7.00 per each \$1,000 over \$10,000		Rooming Houses	\$250
Over \$10,000 Residential: Fee plus \$4.00 per each \$1,000 over \$10,000		Street trees (New Dwellings and Structures only)	\$250
Plan Exam: New 1 & 2-Family Dwelling		Tax per street tree (5.5%)	\$13.75
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)		Non-fuel Storage Tank Above/Underground	
Plan Exam: Residential Garages, Decks, Accessory Structures		Per 1000 gallons	\$30
		Minimum fee less than 1000 gallons	\$30
		Re-inspection fees per trip	\$50
Plan Exam: Commercial-Refer to Dept. of Safety & Professional Services Schedule		Petitions	
Plan Exam: Commercial-Industrial Minor Alterations \$50/hour, 1-hour minimum		Variance Petition - Single Family	\$150
Plan Exam: New Sign		Variance Petition - 2-Family - Multifamily	\$250
Early Start Permit: Footing & Foundation		Variance Petition - Commercial/Industrial	\$350
UDC		Special Use Permit	\$400
Commercial		Zoning Code Amendment	\$300
		Comprehensive Plan Amendment	\$450
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) Refer to Dept. of Safety & Professional Services Schedule		Zoning and Site Plan	
		Rezoning	\$450
		Preliminary Review (can be applied to formal plan review within 90 days of review)	\$200
Fences		Site Plan Review	\$600
Residential Fence permit	\$50	Administrative Plan Review	\$150
Commercial Fence permit	\$75	Large Screen Video Displays	\$300
Signs		Other Appeal	\$150
Plan Exam: New Sign	\$39	Zoning Verification Report	\$50
Permanent Sign Permits-\$25 base fee plus \$1 per SFT of sign	\$25+	Mobile Service Zoning Permit	
Temporary Sign Permit	\$25	Class 1 Collocation (New Facility on Existing Structure, Requires Substantial Modification)	\$400
Temporary Land Use		Class 2 Collocation (New Facility on Existing Structure, No substantial Modification)	\$250
Temporary Land Use (tents, sales trailer or structure) Includes 1 banner		New Mobile Facility	\$400
0-1000 SFT	\$50		
1001-3000 SFT	\$150		
Greater than 3001 SFT	\$200		

City of Fond du Lac - Inspections Fee Schedule - 2020 Proposed EXHIBIT B (Cont.)

HVAC Fee Schedule		Plumbing Permit Fee Schedule	
HVAC Replacement per unit Equipment or RTU (must be like for like equipment)		New or Additions Residential Plumbing	
Residential HVAC 1st Replacement Equipment	\$75	Sanitary Sewer Hook-up	\$225
Residential HVAC per Each Additional Replacement Equipment*	\$25	Storm Sewer Hook-up	\$225
Commercial HVAC 1st Replacement Equipment	\$100	Storm Water piping not connected to Storm Sewer	\$50
Commercial HVAC per Each Additional Replacement Equipment*	\$50	Water Service Connection	\$50
<i>*Additional Equipment Must be Part of One HVAC System</i>		Water Meter	\$10
New and/or Additions to 1 & 2 Family Residence		Plumbing Fixture(s)	\$25 plus
Gross Area per Square Foot	\$.06	Gross area per Square Foot	\$.06
New and/or Additions to Commercial Buildings		Residential Plumbing Existing Replacement	
Gross Area per Square Foot	\$.10	Alterations- Install new or replacement fixture(s), or replace piping	
Alterations or Remodeling to the HVAC system		Replace existing fixture, same location	\$20
\$0 - \$500 valuation	\$30	Each additional fixture, same location	\$10
\$501 - \$2,000 valuation	\$75	Commercial Plumbing Plan Review	
\$2,001 - \$10,000 valuation	\$75 plus	Plumbing Plan Exam: Refer to Dept. of Safety & Professional Services Schedule	
\$10/1000 or part thereof over \$2,000		New or Additions Commercial or Industrial	
\$10,001 - \$25,000 valuation	\$295 plus	Sanitary Sewer Hook-up	\$450
\$11.00/1000 or part thereof over \$10,000		Storm Sewer Hook-up	\$450
Over \$25,000 valuation	\$450 plus	Storm Water piping not connected to Storm Sewer	\$100
\$14/1000 or part thereof over \$25,000		Water Service Connection	\$250
Plan Exam: Commercial-Refer to Dept. of Safety & Professional Services Schedule		Water Meter	\$10
Electrical Fee Schedule		Plumbing Fixture(s)	\$50 plus
New and/or Additions to 1 & 2 Family Residence*		Industrial or Warehouses-Gross area per Square Foot	\$.06
Gross Area per Square Foot	\$.06	Other Commercial buildings-Gross area per Square Foot	\$.10
New and/or Additions to Commercial Buildings *		Commercial or Industrial Plumbing Existing Replacement	
Gross Area per Square Foot	\$.10	Alterations-Install new or replacement fixture(s), or replace piping	
<i>*Fee includes temporary electrical service.</i>		Replace existing fixture, same location	\$25
Alterations or Remodeling to the Electrical system		Each additional fixture, same location	\$15
\$0 - \$500 valuation	\$30	Sewer/Storm/Water Service Repair	
\$501 - \$2,000 valuation	\$75	Sewer Repair/Relay - All	\$100
\$2,001 - \$10,000 valuation	\$75 plus	Sewer Disconnect - All	\$100
\$10/1000 or part thereof over \$2,000		Water Service Repair	\$50
\$10,001 - \$25,000 valuation	\$295 plus	Storm Sewer Repair	\$50
\$11.00/1000 or part thereof over \$10,000		Fire Protection/Sprinklers	
Annual Electrical Permit	\$360	Less than 20 Sprinklers	\$50
Facilities Maintenance Wiring License	\$35	Up to \$50,000 value	\$145
License & Certificate Examination	\$35	\$50,001-\$100,000	\$175
Weights & Measures/Sealer Fee Schedule		Over \$100,000	\$215
Gasoline pump inspection (per unit)	\$16	Occupancy Permit Fee Schedule	
Scale inspection (per scale)	\$23	Multifamily Dwelling (each unit)	\$40
Scanner (per scanner)	\$22	1 & 2-Family Dwelling/Additions & Alterations	\$40
Admin Fee (per site)	\$31	Commercial & Industrial	\$225
Seasonal Farmers Market (per scale)	\$10	Change of Tenant Occupancy Inspection	\$85
Assessment Valuation Inspection Fee		***All permits have a minimum fee of \$25.00***	
Mobile Homes (New)	\$30	***Penalties: Failure to obtain a permit prior to starting work***	
New Construction - Residential	\$.05/sq. ft.	1st offense - double permit fee	
New Construction - Commercial	\$.07/sq. ft.	2nd and subsequent offenses in a calendar year - triple permit fee	
Remodeling - Residential			
First \$10,000	\$20		
Over \$10,000	\$1.00/\$1,000		
Remodeling - Commercial			
First \$10,000	\$25		
Over \$10,000	\$1.00/\$1,000		

EXHIBIT C
CITY OF FOND DU LAC
FIRE/RESCUE FEE STRUCTURE

	2019 CURRENT FEE	2020 PROPOSED FEE
Basic Life Support (BLS)	\$600	\$600
BLS-Emergency	\$650	\$650
Advanced Life Support (ALS)	\$700	\$700
ALS 1-Emergency	\$800	\$800
ALS 2-Emergency	\$900	\$900
Inter-Facility Transfer	\$800	\$800
Return Trip Fee	\$350	\$350
Service Charge (Includes Paramedic Intercepts)	\$300	\$300
Mileage	\$20 per loaded mile	\$20 per loaded mile
Oil Dry	\$25 per bag	\$25 per bag
Burn Permits (30 Day Permit)	\$25	\$25
Environmental Compliance Form Request	\$30	\$30
False Alarms (Per Calendar Year):		
Response 1 & 2	No Fee	No Fee
Response 3	\$75	\$75
Each Response After 3	\$150	\$150
Residential Facility Lift Assist Calls (Per Calendar Year):		
Response 1	No Fee	No Fee
Response 2, 3, & 4	\$150	\$150
Each Response After 4	\$300	\$300
Permit for Removal of Storage Tanks and Component Parts		
Piping and Tanks up to 1,100 Gallons	\$100	\$100
1,101-4,000 Gallons	\$125	\$125
Over 4,000 Gallons	\$150	\$150
Additional Tanks	\$50	\$50
Failure to Initiate Permit Prior to Removal	Double the Fee	Double the Fee
Plan Examination and Inspection Fee for the Installation of Storage Tanks and Component Parts up to 4,999 Gallons		
Inspection Fee - up to 4,999 Gallons	\$100	\$100
Inspection Fee - over 4,999 Gallons	\$150	\$150
Plan Examination Fee	\$60	\$60
Additional Tanks	\$50	\$50
Basic Plan Review of Fire Sprinkler, Fire Controls and/or Fire Suppression Systems		
Per System, Per Review	\$325	\$325
Witness Final Acceptance Test (2 Hour Min)	\$75	\$75
Review of Fire Alarm Systems Including All Additional Reviews of the Same System		
Per System, Per Review	\$250	\$250
Witness Final Acceptance Test (2 Hour Min)	\$75	\$75

EXHIBIT D
CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2019 CURRENT FEE	2020 PROPOSED FEE
PERMITS		
Sidewalk-Set Line and Grade	\$100	\$100
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$150	\$150
Right of Way Obstruction	\$75	\$75
Dumpster/PODS	\$0	\$0
REVIEWS		
Street Improvement Plans (Development Plans)	\$250 + time spent by reviewer	\$250 + time spent by reviewer
Concept Plans	\$200 + \$10/acre over 1 acres	\$200 + \$10/acre over 1 acres
Preliminary Plats-City	\$500 + \$20/Lot	\$500 + \$20/Lot
Preliminary Plats-Extraterritorial	\$350 + \$10/Lot	\$350 + \$10/Lot
Final Plats-City	\$400 + \$10/Lot	\$400 + \$10/Lot
Final Plats-Extraterritorial	\$300 + \$10/Lot	\$300 + \$10/Lot
Certified Survey Maps-City	\$250	\$250
Certified Survey Maps-Extraterritorial	\$250	\$250
Master Drainage Plan	\$100 + \$20/Lot	\$100 + \$20/Lot
Non-Residential Drainage Fee/EC/SWM	\$700 + \$40/Acre	\$700 + \$40/Acre
INSPECTIONS		
Individual Residential Grading	\$250	\$250
Sidewalk Forms	\$40	\$40
Lot Drainage & Public Right-of Way Deposit	\$1,000	\$1,000

EXHIBIT E

CITY OF FOND DU LAC CENTRAL COLLECTIONS FEE SCHEDULE

	2019 CURRENT FEE	2020 PROPOSED FEE
Dog License - spade/neutered	\$10	\$10
Dog License - non-spayed/non-neutered	\$20	\$20
Cat License - spade/neutered	\$10	\$10
Cat License - non-spayed/non-neutered	\$20	\$20
Multiple Pet License	\$35	\$35
Pet License - Late Charges	\$10	\$10
Pet Shop License	\$40	\$40
Bicycle Permits	\$10	\$10
Returned Check Fee/Returned Bank Draft Fee	\$35	\$35
Special Assessment Reports	\$30	\$30
Special Assessment Reports - RUSH	\$50	\$50

EXHIBIT F**CITY OF FOND DU LAC
ASSESSORS FEE SCHEDULE**

	2019 CURRENT FEE	2020 PROPOSED FEE
	\$1	\$1
Residential and Commercial Property Record Cards	\$.50 / Add'l Sheet	\$.50 / Add'l Sheet
	\$1	\$1
Copies Of Existing Hard Copy Data Records	\$.50 / Add'l Sheet	\$.50 / Add'l Sheet
	\$1	\$1
Residential Comp Sheet	\$.25 / Add'l Sheet	\$.25 / Add'l Sheet
	\$2 (Complete Form)	\$2 (Complete Form)
Personal Property Forms (Owner Permission)	\$1 (Front Page Only)	\$1 (Front Page Only)
Sales Book (Up to 5 Sheets)	\$1 / Sheet	\$1 / Sheet
	\$1	\$1
Faxes, Mailings, and Misc. Copies	\$.25 / Add'l Sheet	\$.25 / Add'l Sheet
List Of Vacant Lot Sales (Residential or Commercial)	\$10	\$10
List Of Improved Lot Sales (Residential or Commercial)	\$25	\$25

EXHIBIT G
CITY OF FOND DU LAC
POLICE DEPARTMENT FEE SCHEDULE

	2019 CURRENT FEE	2020 PROPOSED FEE
Archery Permits	\$30	\$30
Vehicle Lock-Outs	\$50	\$50
Vehicle Or Large Item Storage - Impounded - Outside	\$25	\$25
Vehicle Or Large Item Storage - Impounded - Inside	\$30	\$30
Police K-9 Requests	\$80.00 Per Hour Plus Mileage (2-Hr Minimum)	\$80.00 Per Hour Plus Mileage (2-Hr Minimum)
Forensic Computer Services	\$80.00 Per Hour Plus Mileage And Equipment	\$80.00 Per Hour Plus Mileage And Equipment
Building/Large Equipment Moves With Permit < 2 Hours	\$150	\$150
Building/Large Equipment Moves With Permit > 2 Hours	\$150 Plus \$80 Per Hour Add'l Police Service	\$150 Plus \$80 Per Hour Add'l Police Service
CVSA (Stress Test)	\$80 Per Hour	\$80 Per Hour
Security Duty ¹	Officers Overtime Rate per Contract	Officers Overtime Rate per Contract
Fingerprints	\$25	\$25
Mug Shots	\$5	\$5
Guard Permits	\$40	\$40
Funeral Escorts	\$25	\$25
Police Escorts (Other Than For Funerals)	\$25 Plus Officer's Overtime Rate	\$25 Plus Officer's Overtime Rate
False Alarms (Per Calendar Year): Response 1-2 Response 3-5 Response 6-7 Each Response After 8	No Fee \$50 \$100 \$150	No Fee \$50 \$100 \$150
Process Service	\$12 Plus Mileage	\$12 Plus Mileage
One Day Extension of Licensed Premise (Outside Party Permit)	\$50 if filed at least 30 days prior to event ***\$100 if filed less than 30 days prior to event**	\$50 if filed at least 30 days prior to event ***\$100 if filed less than 30 days prior to event**

¹Fee may also be charged with a Special Event

EXHIBIT H
CITY OF FOND DU LAC
PARKS DEPARTMENT

	2019 CURRENT FEE	2020 PROPOSED FEE
<i>PARK SHELTER RENTALS</i>		
LAKESIDE PARK		
Oven Island West	\$55 + Tax	\$65 + Tax
Oven Island North	\$45 + Tax	\$55 + Tax
Oven Island South	\$45 + Tax	\$55 + Tax
Deneveu Shelter	\$45 + Tax	\$55 + Tax
Frazier Shelter	\$45 + Tax	\$55 + Tax
Promen Kiwanis	\$45 + Tax	\$55 + Tax
Pump Shelter	\$30 + Tax	\$40 + Tax
BUTTERMILK PARK		
North Shelter	\$45 + Tax	\$55 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	\$25 + Tax	\$35 + Tax
Performance Center (Fundraiser By Non-Profit Group)	\$100 + Tax	\$110 + Tax
Concession Stand	\$25 + Tax	\$35 + Tax
MCDERMOTT PARK		
McDermott Shelter	\$45 + Tax	\$55 + Tax
TAYLOR PARK		
Taylor Shelter	\$45 + Tax	\$55 + Tax
<i>LAKESIDE PARK PAVILION RENTAL</i>		
HALF PAVILION		
Half Day - 10AM-4PM	\$80 + Tax	\$85 + Tax
Half Day - 5PM-11PM	\$80 + Tax	\$85 + Tax
Full Day - 10AM-11PM	\$120 + Tax	\$130 + Tax
Security Deposit (In Addition To Rental Fee)	\$75	\$75
COMPLETE PAVILION		
Half Day - 10AM-4PM	\$115 + Tax	\$120 + Tax
Half Day - 5PM-11PM	\$115 + Tax	\$120 + Tax
Full Day - 10AM-11PM	\$185 + Tax	\$195 + Tax
Security Deposit (In Addition To Rental Fee)	\$125	\$125

EXHIBIT H, Continued
CITY OF FOND DU LAC
PARKS DEPARTMENT, Continued

	2019 CURRENT FEE	2020 PROPOSED FEE
OPEN GRILL AREA RENTALS		
LAKESIDE PARK		
Vulcan Grill Area	\$12.50 + Tax	\$17.50 + Tax
North or South Zoo Grills	\$12.50 + Tax	\$17.50 + Tax
Lakefront Grill #1, #2, #3, or #4	\$12.50 + Tax	\$17.50 + Tax
Creek Grill Area	\$12.50 + Tax	\$17.50 + Tax
LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS		
2 Hour Rental	\$25 + Tax	\$35 + Tax
OTHER PARK FEES		
SPECIAL PERMIT FEES		
Permit To Sell Alcohol (+ \$100 Refundable Security Deposit)	\$30 + Tax	\$30 + Tax
Outdoor Amplified Sound Permit	\$30 + Tax	\$30 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	\$30 + Tax	\$30 + Tax
Fishing Tournament Permit	\$30 + Tax	\$30 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	\$30 + Tax	\$30 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	\$30 + Tax	\$30 + Tax
Vulcan Soccer Fields (2) Per Day	\$25 + Tax	\$25 + Tax

EXHIBIT I

CITY OF FOND DU LAC

HARBOR & BOATING - BOAT LAUNCH RATES

	2019 CURRENT FEE	2020 PROPOSED FEE
Seasonal Boat Launch - 1st Boat	\$20	\$25
Seasonal Boat Launch - Additional/Replacement	\$5	\$10
Daily Boat Launch	\$5	\$5

CITY OF FOND DU LAC

HARBOR & BOATING - BOAT SLIP RATES

	2019 CURRENT FEE	2020 PROPOSED FEE
RESIDENT RATES		
DOCK A		
45 ft @ \$26.50/ft	\$1,170	\$1,192.50
40 ft @ \$26.50/ft	\$1,040	\$1,060
DOCK B		
30 ft @ \$26/ft	\$765	\$780
DOCK C		
20 ft @ \$25/ft	\$490	\$500
DOCK D		
25 ft @ \$25/ft	\$612.50	\$625
DOCK E		
30 ft @ \$25/ft	\$735	\$750
DOCK F		
45 ft @ \$26.50/ft	\$1,170	\$1,192.50
40 ft @ \$26.50/ft	\$1,040	\$1,060
30 ft @ \$26/ft	\$765	\$780
DOCK G		
25 ft @ \$26/ft	\$637.50	\$650
DOCK H		
30 ft @ \$26/ft	\$765	\$780

EXHIBIT I, Continued
CITY OF FOND DU LAC
HARBOR & BOATING - BOAT SLIP RATES, Continued

	2019 CURRENT FEE	2020 PROPOSED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ \$36/ft	\$1,597.50	\$1,620
40 ft @ \$36/ft	\$1,420	\$1,440
DOCK B		
30 ft @ \$35.50/ft	\$1,050	\$1,065
DOCK C		
20 ft @ \$35/ft	\$690	\$700
DOCK D		
25 ft @ \$35/ft	\$862.50	\$875
DOCK E		
30 ft @ \$35/ft	\$1,035	\$1,050
DOCK F		
45 ft @ \$36/ft	\$1,597.50	\$1,620
40 ft @ \$36/ft	\$1,420	\$1,440
30 ft @ \$35.50/ft	\$1,050	\$1,065
DOCK G		
25 ft @ \$35.50/ft	\$875	\$887.50
DOCK H		
30 ft @ \$35.50/ft	\$1,050	\$1,065

EXHIBIT J

CITY OF FOND DU LAC

POOL PASSES AND FEES

	2019 CURRENT FEE	2020 PROPOSED FEE
<i>FAIRGROUNDS FAMILY AQUATIC CENTER</i>		
SEASON PASS		
Youth/Senior	\$80	\$80
Adult	\$95	\$95
Family 2-5 Persons	\$140	\$140
Family 6 Or More	\$170	\$170
<i>**THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL</i>		
DAILY PASS		
Youth/Senior (Day)	\$4	\$4
Adult (Day)	\$5	\$5
Youth/Senior (Evening)	\$2.50	\$2.50
Adult (Evening)	\$3.50	\$3.50
OTHER FEES		
Fairgrounds Shelter Rental	\$40 Per Afternoon	\$40 Per Afternoon
Fairgrounds Shelter Rental	\$25 Per Evening	\$25 Per Evening
<i>TAYLOR POOL</i>		
SEASON PASS		
Youth/Senior	\$65	\$65
Adult	\$80	\$80
Family 2-5 Persons	\$120	\$120
Family 6 Or More	\$140	\$140
DAILY PASS		
Youth/Senior (Day)	\$2.50	\$3
Adult (Day)	\$3.50	\$4
Youth/Senior (Evening)	\$1.50	\$2
Adult (Evening)	\$2	\$2.50
OTHER FEES		
Swim Team Practice Fee	\$8 Per Hour	\$20 Per Hour
Swimmer Fee For Swim Meets (Non Fondy Swim Club Swimmers)	\$4 Per Swimmer/per day	\$4 Per Swimmer/per day
Rental Fee For Swim Meets	\$275 Per Day	\$275 Per Day
Private After Hours Rental Fee	\$150 Per Hour	\$150 Per Hour
Taylor Group Rate (15 Or More)	\$1.50 Per Swimmer	\$2 Per Swimmer

EXHIBIT K
CITY OF FOND DU LAC
SEWER RATES

	2019 CURRENT FEE	2020 PROPOSED FEE
<i>City of Fond du Lac</i>		
Domestic Sewage		
Fixed Quarterly Charge		
5/8 Inch Meter	\$37.50	\$37.50
3/4 Inch Meter	\$37.50	\$37.50
1 Inch Meter	\$49.50	\$49.50
1 1/2 Inch Meter	\$66	\$66
2 Inch Meter	\$90	\$90
3 Inch Meter	\$141	\$141
4 Inch Meter	\$213	\$213
6 Inch Meter	\$393	\$393
8 Inch Meter	\$612	\$612
10 Inch Meter	\$903	\$903
12 Inch Meter	\$1,194	\$1,194
Flow	\$ 3.91/CCF	\$ 3.91/CCF
Flat Rate for Unmetered Customers (Qtrly Charge Based on 19.00 CCF/Qtr)	\$ 111.80/CCF/Qtr	\$ 111.80/CCF/Qtr
Surcharge Over Domestic Strength		
B.O.D.	\$.370/lb	\$.370/lb
T.S.S.	\$.489/lb	\$.489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH ₃ -N)	\$ 0.744/lb	\$ 0.744/lb
<i>Non-City Customers:</i>		
Users Connected with City Collection System	Billed per TrueUp Calculations performed in April of each year.	Billed per TrueUp Calculations performed in April of each year.
<i>Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant</i>		
Variable Charge		
B.O.D.	\$.370/lb	\$.370/lb
T.S.S.	\$.489/lb	\$.489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH ₃ -N)	\$ 0.744/lb	\$ 0.744/lb
Tanker Truck Haulers		
Service Charge Per Load for all Users	\$15	\$15
Sampling Charge for Tanked-in Waste	\$15	\$15
Holding Tank Waste per 1,000 gallons	\$4.20	\$4.20
Portable Toilet Waste per 1,000 gallons	\$40	\$40
Septic Tank Waste per 1,000 gallons	\$56	\$56

EXHIBIT L
CITY OF FOND DU LAC
TRANSIT FARES

	2019 CURRENT FEE	2020 PROPOSED FEE
<i>FIXED ROUTE BUS RATES</i>		
Cash		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10 for \$13	10 for \$13
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$11
Monthly Pass or Day Pass		
Adult Rate (Ages 19 to 64)	\$38	\$38
Youth Rate (Ages 6 to 18)	\$32	\$32
Day Pass	\$4	\$4
Youth Summer Pass (unlimited June, July, and August)	\$35	\$35
<i>SCHOOL TRIPPER SERVICES</i>		
Cash		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10 for \$13	10 for \$13
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$11
Monthly Pass		
Adult Rate (Ages 19 to 64)	\$38	\$38
Youth Rate (Ages 6 to 18)	\$32	\$32
<i>ADA PARATRANSIT (HANDIVAN)</i>		
City and Village		
(6:00 am to 6:30 pm weekday)	\$3	\$3
<i>NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)</i>		
(6:00 am to 6:30 pm weekday)	\$3	\$3
<i>JOBTRANS</i>		
Ages 6 to 64	\$5	\$5
Children (less than 6) accompanied by adult	\$3	\$3
Elderly (65 and over) and Physically Challenged	\$3	\$3

EXHIBIT M

CITY OF FOND DU LAC

PUBLIC PARKING RATES

	2019 CURRENT FEE	2020 PROPOSED FEE
<i>Meters</i>		
North Macy St, Merrill Ave, Marr St, Portland St, & Lot 7	\$0.35/hour	\$0.35/hour
All Other Locations	\$0.50/hour	\$0.50/hour
<i>Permit Parking</i>		
Lot 17	\$10/month	\$10/month
Lots 1 & 7	\$14/month	\$14/month
Lots 9, 10, 11, & 14	\$18/month	\$18/month
Lots 3 & 13	\$20/month	\$20/month
Lots 4, 5, 6, 8, 8A, 10A, 18, & Darling Place	\$28/month	\$28/month
Lot 9 Reserved & Lot 14 Reserved	\$28/month	\$28/month

EXHIBIT N
CITY OF FOND DU LAC
SOLID WASTE FEE SCHEDULE

	2019 CURRENT FEE	2020 PROPOSED FEE
BULKY WASTE DROP OFF		
Residential waste that could fit in 95 Gallon Cart	no charge	no charge
Residential waste loaded standard sedan or SUV	\$10	\$10
Residential waste loaded into pickup or van	\$20	\$20
Residential waste loaded onto a single-axle trailer	\$20	\$20
Residential waste loaded onto double-axle trailer	\$40	\$40
Scrap Metal	no charge	no charge
Waste Oil	no charge	no charge
BULKY WASTE PICK UP		
Curb Side Pick-up	\$40 per cubic yard with a Minimum Fee of \$40.00 - Freon or tires extra	\$40 per cubic yard with a Minimum Fee of \$40.00 - Freon or tires extra
Additional Charges: *		
Freon Item	\$25	\$25
Car Tire	\$5	\$5
Truck Tire	\$10	\$10
Tractor Tire	\$15	\$15
<i>* In addition to bulky waste drop off/pick up fee</i>		
RECYCLING		
Metal Items (microwaves, washer, dryer)	no charge	no charge
Cardboard, Plastic, and/or Paper	bulky waste fees apply	bulky waste fees apply

EXHIBIT O
CITY OF FOND DU LAC
SPECIAL EVENTS

Below is a list of upfront fees for a Special Event, March, or Public Assembly. If the event requires more than the reasonable and necessary services provided by the City, that specifically result from the event, the applicant may be required to pay the actual costs for the use of equipment, resources, or services. Those additional costs will be invoiced and payment must be made to the City within 30 days of the event.

You may also be assessed other city permit or license fees associated with your Special Event, March, or Public Assembly. Payment of the application fee and/or additional city services fees does not constitute payment of other City permit or license fees, unless specifically stated by the City. Submittal of a Special Event or March/Public Assembly application does NOT reserve a park. The cost of renting a park facility is in addition to any other fees.

	2019 CURRENT FEE	2020 PROPOSED FEE
<i>Application Fees (non-refundable)</i>		
Small Events (less than 75 in attendance)	\$25	\$25
Medium Events (75-200 in attendance)	\$50	\$50
Large Events (200-5,000 in attendance)	\$75	\$75
Larger Events (over 5,000 in attendance)	\$100	\$100

<i>Additional City Services Fees (must be arranged in advance of the event)</i>		
Garbage Carts/Barrels (some provided at most facilities, may request up to 10 at no charge) ¹	N/A	\$3 each, over 10
Recycling Bins (some provided at most facilities, may request up to 10 at no charge)	N/A	No charge, limit 10
Barricades (up to 10 included, by request) ^{2 & 3}	N/A	\$2 each, over 10
Pencil Cones (up to 30 included, by request) ³	N/A	\$1 each, over 30
No Parking signs, installed ⁴	N/A	\$2 each
Handicap Parking signs, installed (up to 3 included, by request)	N/A	\$2 each, over 3
Tables ("Pipe-Leggers")	N/A	\$3 each

<i>Other Services to Consider (must be arranged in advance of the event)</i>		
Electricity - Electricity is available at or near most facilities, but if extra power/support is required, contact the Parks Office at 920-322-3653.		
Hydrant Water - Water is available at or near most facilities, but if additional water/support is required, contact the Water Business Office at 920-322-3680.		
Portable Toilets - If additional facilities are needed, arrangements should be made with a provider of that service. A list of area vendors can be provided on request.		

1. Fees include the emptying of garbage carts by City staff after the event. If carts need to be emptied during the event, the event staff is responsible for arranging for dumpsters and emptying carts as needed during the event.
2. Each driveway or leg of an intersection is assumed to require two barricades; please consider that in the count when making your request.
3. Rented barricades and/or pencil cones will be dropped off at the event site by City staff and collected after the event. The organizer is responsible for erecting and moving as required for the event.
4. The City staff will determine the appropriate number of No Parking signs needed for the event. No Parking signs for events in the Downtown District will be installed at no charge, applicants for downtown events should contact Community Development at 920-322-3440.

SUPPLEMENTARY INFORMATION

**City of Fond du Lac
2020 Proposed Budget
Position Summary**

Division Description	2019		2020		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<u>General Fund</u>						
General Government						
City Manager	1.25	0	1.45	0	0.2	0
Clerk & Central Services	3	0	3	0	0	0
Comptrollers	7.75	1	7.55	1	-0.2	0
Central Collection	0	3	0	3	0	0
Attorney	2.7	0	2.7	0	0	0
Human Resources	2.3	0	2.3	0	0	0
Total General Government	17	4	17	4	0	0
Public Safety						
Police	81	2	82	1	1	-1
Fire/Rescue	67	0	67	0	0	0
Total Public Safety	148	2	149	1	1	-1
Public Works						
Engineering	12	0	12	0	0	0
Fleet Operations & Services	10	0	10	0	0	0
Construction & Maintenance	28	0	28	0	0	0
Storm Water & Waterway Maintenance	1	0	1	0	0	0
Electrical	3	0	3	0	0	0
Tree Care	2.06	0	2.06	0	0	0
Total Public Works	56.06	0	56.06	0	0	0
Parks, Culture & Recreation						
Parks	10.19	0	10.19	0	0	0
Senior Center	2	1	2	1	0	0
Total Parks, Culture & Recreation	12.19	1.00	12.19	1.00	0.00	0.00
Community Development						
Community Development	4	0.7	4	0.7	0	0
Inspection	4	1.3	4	1.3	0	0
Parking Facilities	1	1	1	1	0	0
Total Community Development	9	3	9	3	0	0
Total General Fund Positions	242.25	10.00	243.25	9.00	1.00	-1.00
<u>Special Revenue Funds</u>						
Fond du Lac Area Transit	5.75	4	5.75	4	0	0
Solid Waste Management	5	0	5	0	0	0
Total Governmental Fund Positions	253	14	254	13	1	-1
<u>Proprietary Funds</u>						
Wastewater Treatment & Resource Recovery Facility	22	1	22	1	0	0
Water Utility	18	0	18	0	0	0
<u>Internal Service Fund</u>						
Information Technology Services	6	0	6	0	0	0
Total Positions under City Council Authority	299	15	300	14	1	-1

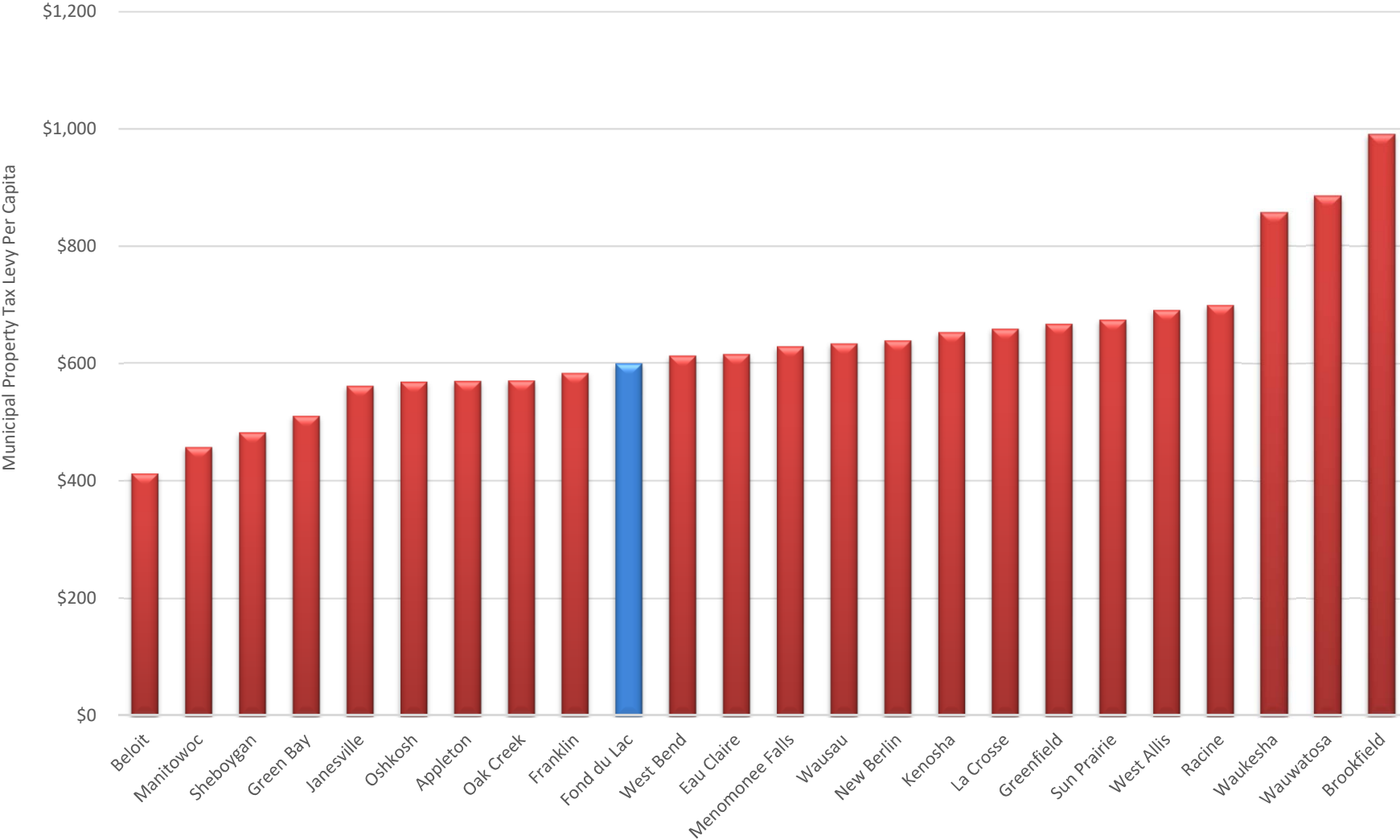
Includes permanent full and part time positions.

**City of Fond du Lac
2020 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2018 and 2019**

Description	Value as of		Increase (Decrease)	
	January 1, 2018	January 1, 2019	Amount	Percent
<u>Assessed Value:</u>				
Real Estate:				
Residential	\$ 1,593,606,300	\$ 1,771,022,500	\$ 177,416,200	11.1
Commercial	879,334,300	984,333,700	104,999,400	11.9
Manufacturing	138,378,000	N/A	N/A	N/A
Agricultural and Other	1,583,700	2,118,400	534,700	33.8
Total Real Estate:	2,612,902,300	N/A	N/A	N/A
Personal Property:				
Manufacturing	38,660,100	N/A	N/A	N/A
All Other Personal Property	67,340,670	70,259,020	2,918,350	4.3
Total Personal Property	106,000,770	70,259,020	(35,741,750)	(33.7)
Total Assessed Value	\$ 2,718,903,070	N/A	N/A	N/A
<u>Equalized Value:</u>				
Including TID Increment	\$ 2,894,535,500	\$ 3,003,275,800	\$ 108,740,300	3.8
Excluding TID Increment	2,790,168,100	2,897,051,700	106,883,600	3.8
Total TID Increment	\$ 104,367,400	\$ 106,224,100	\$ 1,856,700	1.8
TID Increments:				
No. 8*	1,554,500	0	(1,554,500)	(100.0)
No. 10	69,852,500	67,632,500	(2,220,000)	(3.2)
No. 12	2,221,900	2,385,400	163,500	7.4
No. 13	3,733,300	3,769,400	36,100	1.0
No. 14	6,936,100	6,830,400	(105,700)	(1.5)
No. 15	762,000	648,400	(113,600)	(14.9)
No. 16	1,622,900	1,523,200	(99,700)	(6.1)
No. 17	7,481,200	4,840,900	(2,640,300)	(35.3)
No. 18	8,273,700	8,535,700	262,000	3.2
No. 19	918,300	838,700	(79,600)	(8.7)
No. 20	1,011,000	866,500	(144,500)	(14.3)
No. 21	-	0	-	100.0
No. 22	-	2,357,700	2,357,700	100.0
No. 23	-	722,800	722,800	100.0
No. 24	-	5,272,500	5,272,500	100.0
Total TID Increment Value	\$ 104,367,400	\$ 106,224,100	\$ 1,856,700	1.8

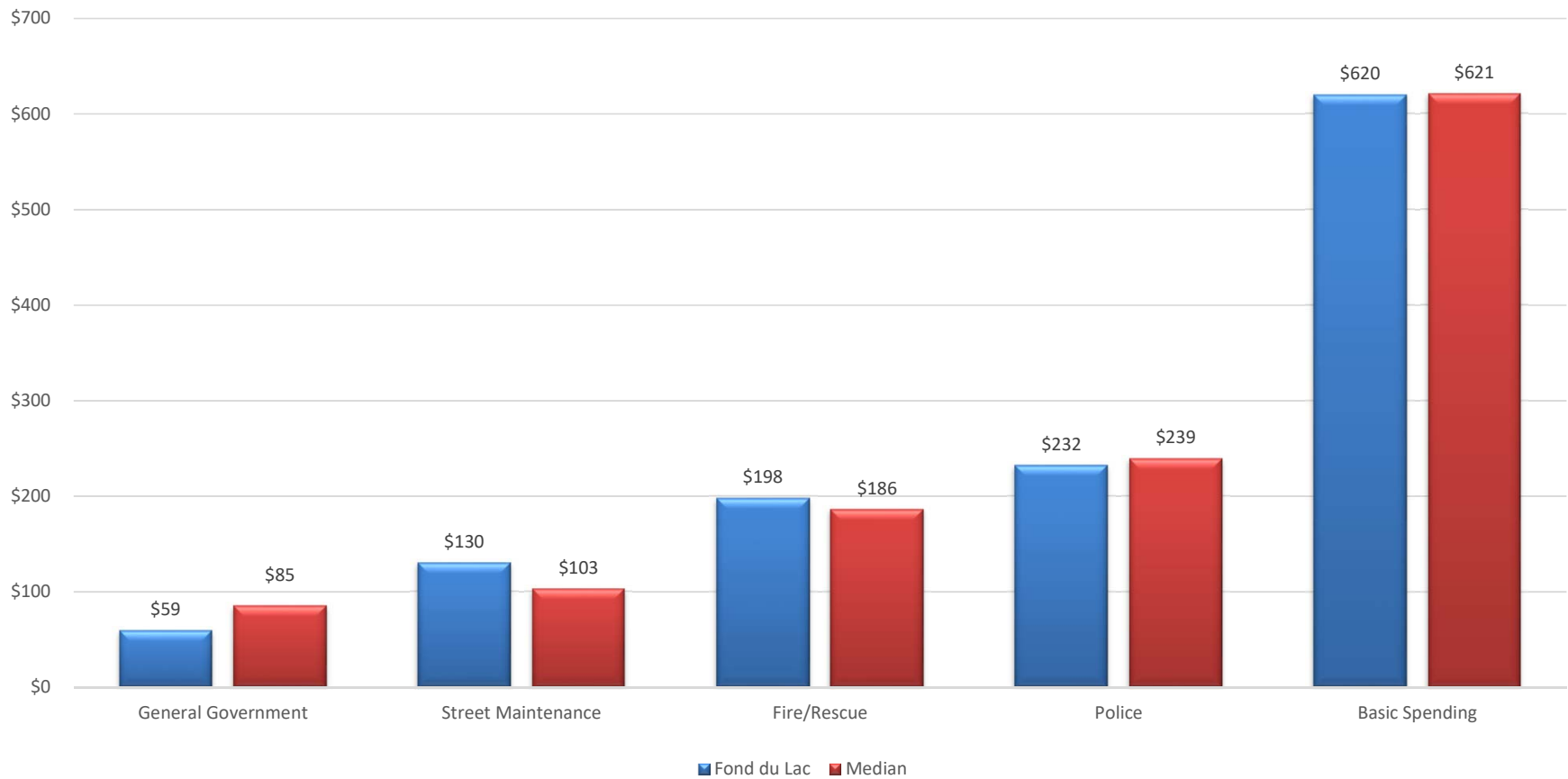
*TID number 8 was terminated for and returned to the 2019 assessment roll

2017/2018 Municipal Property Tax Levies Per Capita



Source: Wisconsin Taxpayers Alliance MunicipalFacts18

Spending Per Capita

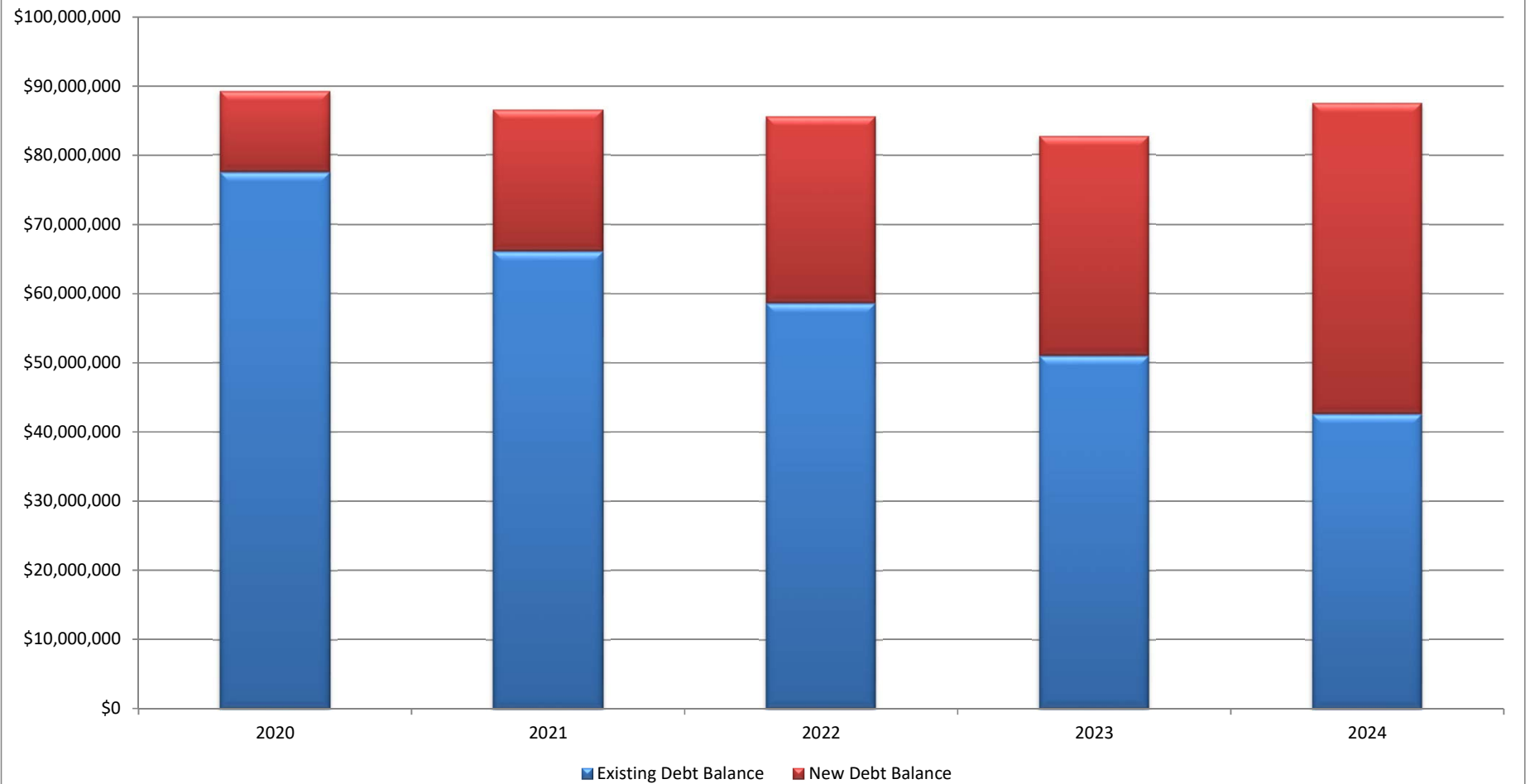


Source: MunicipalFacts18 - 2016 Comparison of 24 Municipalities with Population of 30,000 to 150,000

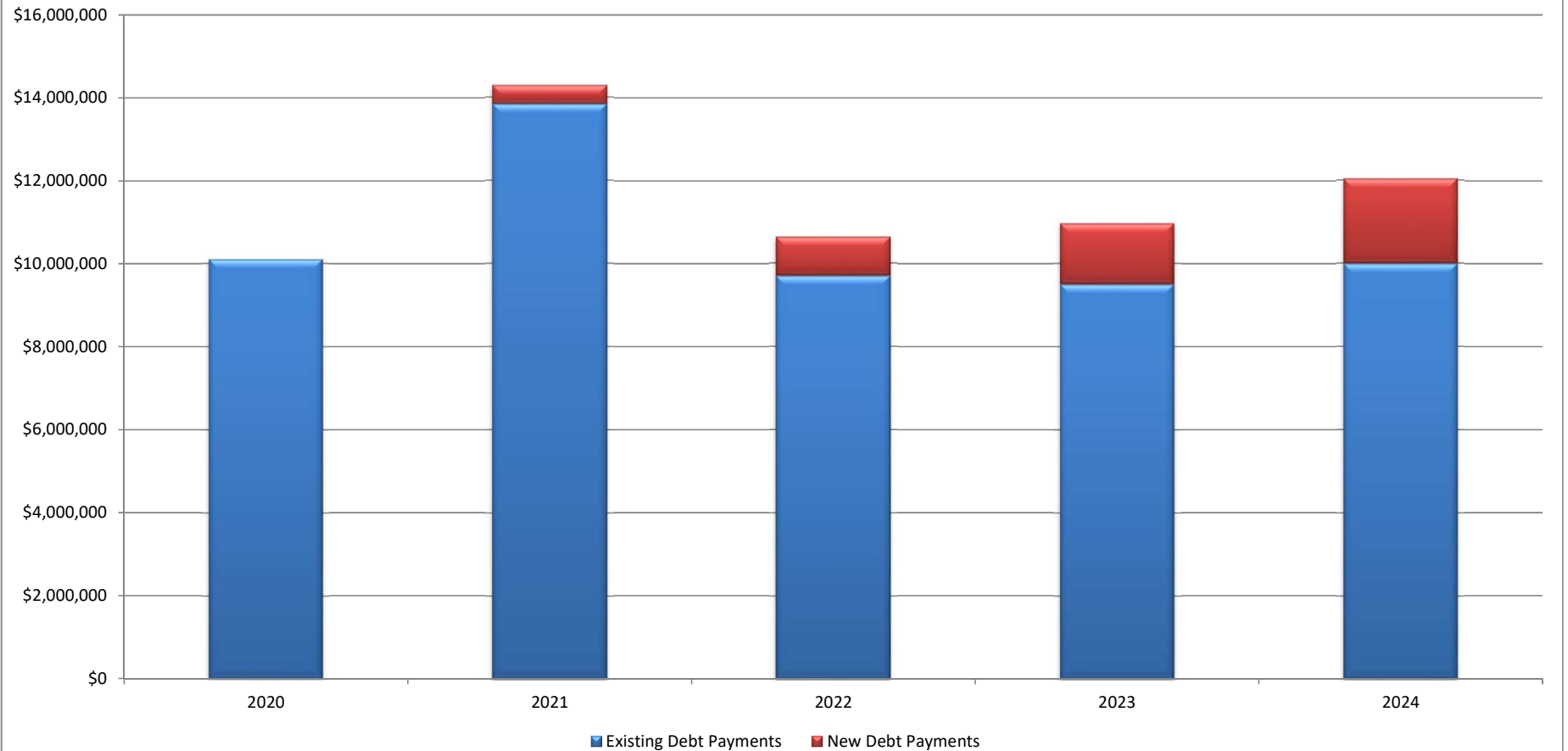
**City of Fond du Lac
2020 Budget
Summary of Long Term Debt Principal**

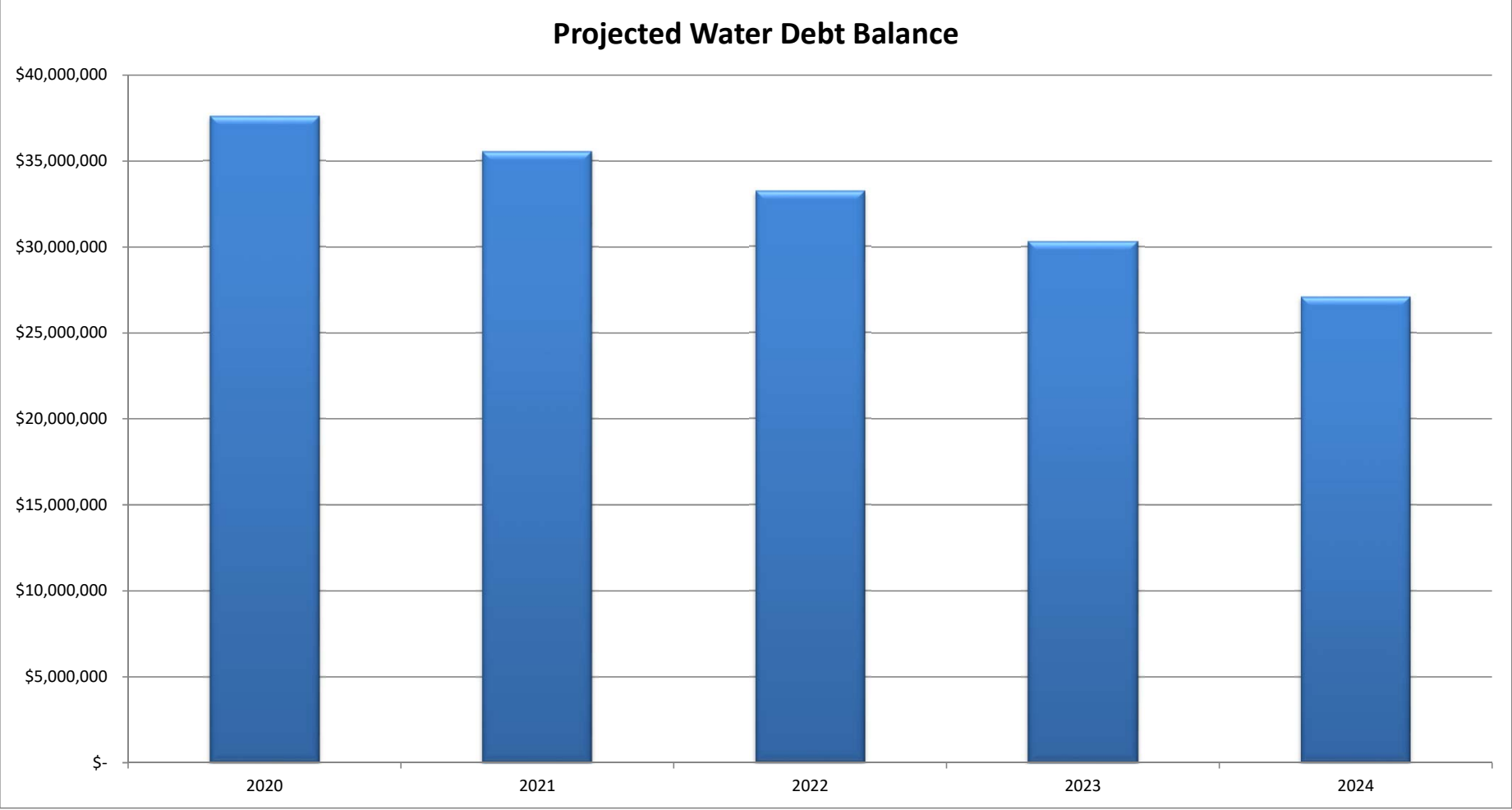
Issue Description	Outstanding Balance 12/31/19	To Be Paid In 2020	Issued In 2020	Outstanding Balance 12/31/20
General Obligation Bonds:				
2009 Refunding Bonds (2003 Notes)	1,350,000	275,000	-	1,075,000
2010 Refunding Bonds	7,565,000	800,000	-	6,765,000
2011 Refunding Bonds (2001 Bonds)	1,225,000	575,000	-	650,000
2011 Refunding Bonds (2006 Notes)	3,775,000	225,000	-	3,550,000
2012 Refunding Bonds (2007 Notes)	4,225,000	300,000	-	3,925,000
2012 Refunding Bonds (2009 NANS)	7,075,000	100,000	-	6,975,000
2013 Refunding Bonds (2004 Library)	1,900,000	250,000	-	1,650,000
2013 Refunding Bonds (2004 State Trust Fund)	2,400,000	350,000	-	2,050,000
2013 Refunding Bonds (2010 TID#13)	1,350,000	75,000	-	1,275,000
2014 Refunding Bonds (TID#17 NANS)	740,000	70,000	-	670,000
2015 Refunding Bonds (2010 BABs)	6,600,000	200,000	-	6,400,000
2017 Refunding Bonds (2007 Ref Bonds)	4,350,000	1,450,000	-	2,900,000
Total Bonds	42,555,000	4,670,000	-	37,885,000
General Obligation Notes:				
2007 Refunding-TID #10 (2005 BANS)	305,000	150,000	-	155,000
2010 Refunding-TID #10	1,150,000	400,000	-	750,000
2011 Corporate Purpose	900,000	150,000	-	750,000
2012 Corporate Purpose	1,925,000	125,000	-	1,800,000
2013 Corporate Purpose	2,275,000	175,000	-	2,100,000
2014 Corporate Purpose	1,300,000	250,000	-	1,050,000
2014 TID#18 Notes	825,000	75,000	-	750,000
2015 Corporate Purpose	2,200,000	225,000	-	1,975,000
2016 Refunding (2008 Corporate Purpose)	2,025,000	100,000	-	1,925,000
2016 Corporate Purpose	2,200,000	100,000	-	2,100,000
2016 TID#10 Notes	950,000	125,000	-	825,000
2017 Corporate Purpose	4,675,000	125,000	-	4,550,000
2018 Corporate Purpose	8,525,000	500,000	-	8,025,000
2018 Corp Purp-Hwy 45 Jurisdictional Transfer	3,800,000	-	-	3,800,000
2019 TID#22 Notes	2,695,000	-	-	2,695,000
2019 Corporate Purpose	6,661,594	-	-	6,661,594
2020 Corporate Purpose	-	-	11,688,000	11,688,000
Total Notes	42,411,594	2,500,000	11,688,000	51,599,594
Total General Obligation Debt	84,966,594	7,170,000	11,688,000	89,484,594
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	23,399,417	3,494,534	-	19,904,883
2008 Safe Drinking Water Loan	10,397,438	1,138,294	-	9,259,144
2010 Water Refunding Bonds	9,225,000	325,000	-	8,900,000
2010 Safe Drinking Water Loan	6,355,647	549,609	-	5,806,038
2011 Water Utility	3,300,000	300,000	-	3,000,000
2013 Water Refunding Bonds	1,000,000	600,000	-	400,000
2014 Water Refunding Bonds	3,100,000	475,000	-	2,625,000
2018 Wastewater Clean Water Fund Loan	4,100,000	-	-	4,100,000
2020 Wastewater Clean Water Fund Loan	-	-	4,500,000	4,500,000
2020 Water Utility	-	-	835,000	835,000
Total Revenue Bonds	60,877,502	6,882,437	5,335,000	59,330,065

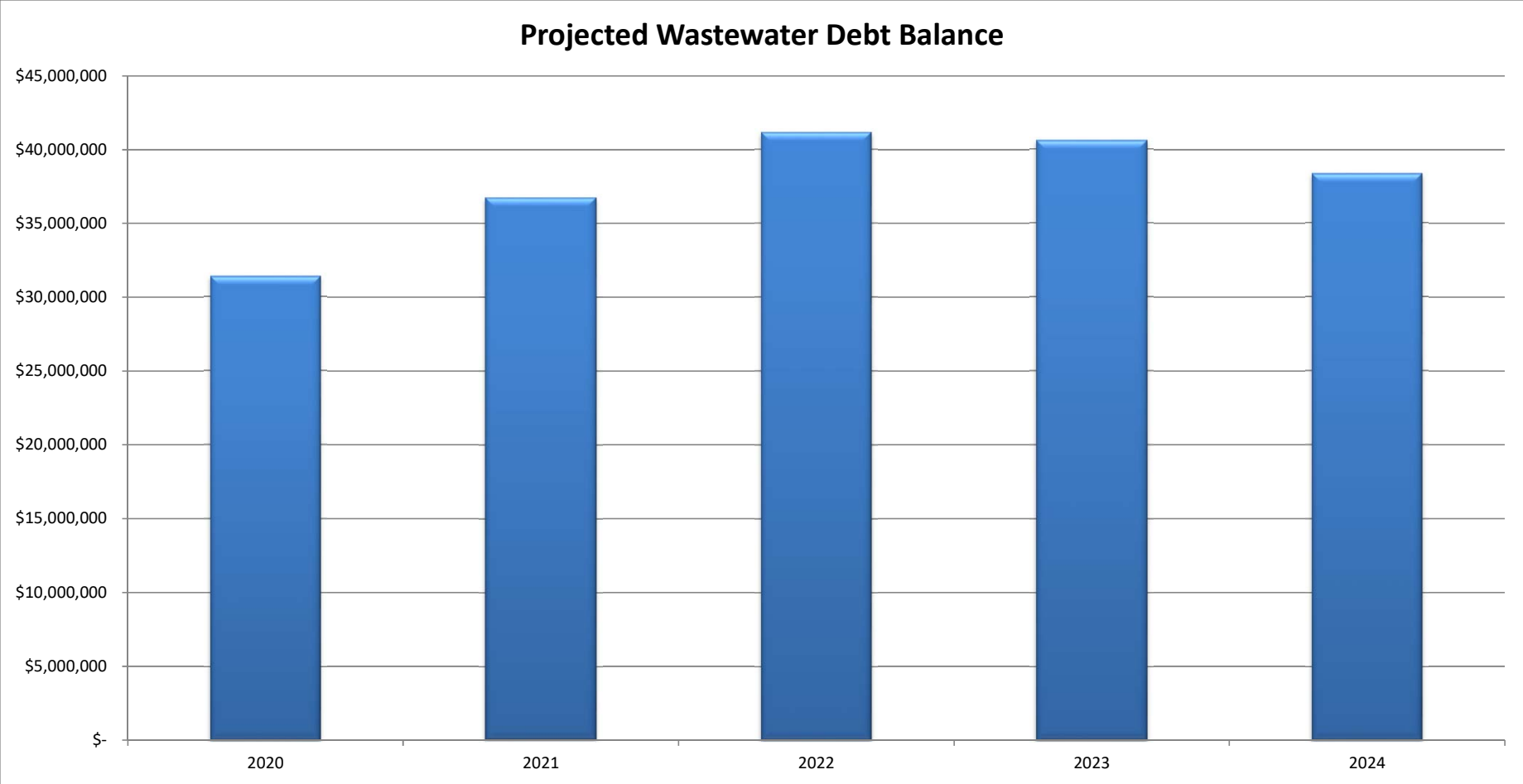
Projected General Obligation Debt Balances Existing Debt & New Debt



Projected General Obligation Debt Payments New Debt & Existing Debt







CITY OF FOND DU LAC BUDGET AND FINANCIAL MANAGEMENT POLICIES

The budget of the City of Fond du Lac serves as a comprehensive, rational guide for financial planning and operations management throughout each fiscal year. This section describes the financial policies and procedures that guide the development and monitoring of budget for the City, both on a long-term and annual basis. The formally adopted financial policies that address budgetary issues are:

Balanced Budget Policy

A balanced budget is a budget in which revenues and expenditures are equal. An overriding goal of the City's operating budget policy is to achieve a structural balance over a long-term period, recognizing that in certain periods revenues and expenditures may not equal. A balanced budget for the general fund is defined as revenues and other sources equal to or exceeding operating expenditures. Other sources can include that portion of general fund balance that is allowed to be budgeted for use according to the City's fund balance policy. Balanced budgets for the enterprise funds are defined as providing sufficient revenues to support the operations, capital and debt service needs of those funds, without subsidy from the general fund, and enterprise fund revenues shall not be used to subsidize other City funds. Charges from internal service funds shall be sufficient to support such activities, with no trend of operating deficits.

Budget Development Policy

This policy sets forth the process for the development, review and adoption of the City budget, in conjunction with the provisions of the City Code and Wisconsin Statutes.

Each year the City Manager prepares a budget development calendar to guide City staff and the City Council in the development of the annual budget. The annual budget development process includes the approval by the City Manager of budget parameters to guide development of department budgets. The budget goals and priorities from the City Council are also used as a tool in the budget development. Department budget requests are reviewed by the City Manager who works to develop the annual budget with assistance from the Director of Administration. The City Manager's executive budget, consisting of recommendations on department requests, is then presented to the City Council for its review and approval.

State Statutes and local ordinance prescribe the process of budget review and adoption for the City. The laws require public input in the budget process, including the publishing of a budget summary in the local media. Formal public input is provided at the official public hearing before the City Council.

Budget Amendment Policy

The City's budget amendment policy provides guidance as to changes in adopted budgets. Under Wisconsin law, the budget may be amended by a 2/3-majority vote of the City Council. Such a majority is required both for additional appropriations and for changes or transfers between

appropriations. Appropriations are defined as functional expenditure categories such as general government, public safety, etc. for the general fund, and the total budget for all other funds.

Budget transfers between individual line items within the functional expenditure appropriation categories in the general fund and at the total fund level for all other funds may be approved by the Director of Administration, provided that total expenditures do not exceed the total budgeted amounts approved by the City Council.

Fund Balance Policy

The City's fund balance policy addresses the desired level of fund balance to be maintained in the general fund of the City. In addition, sufficient fund equity should be maintained in the utility enterprise funds for operating budget flexibilities, debt service and capital replacement needs.

1. The City will maintain an unassigned general fund balance to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations of at least 15% of budgeted expenditures for the subsequent year. This general fund balance working capital amount is used to generate interest income and to assist in maintaining the City's "AA-" bond rating.
2. Projections of the City's fund balances for each year ended December 31 are provided in the summary section of the adopted budget document.
3. There will be no shifting from fund balances to offset continuous on-going operating costs, except to phase in new major services costs or one-time project costs, which are unlikely to be repeated.
4. When both assigned and unrestricted fund balances are available for use, it is the City's policy to use assigned fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for all spendable, unrestricted revenue amount in the special revenue funds.
5. Fund balances of the special revenue funds, the debt service fund, capital projects funds, enterprise funds and internal service funds are assigned to be used for the purposes for which the funds were established.

Revenue Policy

1. The City relies on property tax as its main source of local tax revenue to fund local programs and services. Property taxes account for approximately 45% of total general fund and special revenue fund revenues.
2. Levy Limit. The City's property tax levy is subject to State-mandated property tax levy limits. The law allows the City to increase its property tax levy by the percentage growth in equalized value due to net new construction, plus the increase in general obligation debt

principal and interest payments from the previous year. The City's budget meets the property tax levy limit.

3. Use Fees. The City attempts to maintain a diversified and stable revenue stream. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The City's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fee charges for services to cover the increasing costs of providing those services.
4. Intergovernmental grant requests are subject to fiscal review before the grant application is submitted. The purpose of this review is to ensure that the grants do not create an obligation for unfunded future expenditures relating to the grant, and to provide an overall budgetary review of grant proposals.
5. One-time revenues shall not be used to fund continuous operating costs, except to manage a short-term spike in program costs, such as the phasing of a new or expanded program, making investments that have future payoffs, and to smooth out the impacts of significant state and/or federal funding reductions.

Debt Policy

The City's debt policy provides guidance to ensure that long-term debt is utilized appropriately and in a fiscally prudent manner. Elements of the policy include:

1. Limiting long-term borrowing to capital improvements or other long-term projects which cannot and, appropriately should not, be financed from current revenues and/or funds established for equipment replacement. Debt will not be used to finance current operations, nor will long-term debt be used to finance the cost of short-lived assets.
2. Final maturity of bonds and notes should not exceed the expected useful life of the underlying project or assets for which the debt is being issued.
3. The statutory limit on general obligation debt is five percent (5%) of the equalized valuation of all taxable property within the City. The City's debt policy guidelines further limits such debt to 60% of the legal debt limit (3% of the equalized value).
4. Debt issues should be structured to achieve reasonable and prudent principal retirement and maximize flexibility for the City's interests (e.g., call provisions).
5. Provide a cap on total annual debt service for general obligation debt (exclusive of that funded by enterprise operations and tax increment districts) of 30% of the City's total annual general operating revenues.

6. Maintain good communications with bond rating agencies regarding the City's financial condition, and provide for full disclosure in all financial reporting including official statements and continuing disclosure agreements.

Capital Improvement Plan Policy

1. The City prepares and adopts a five-year capital improvement plan which provides comprehensive planning, budget stability and analysis of the long-term capital needs of the City. The plan describes each capital project, estimates the project costs, prioritizes projects, identifies funding, considers alternatives, and estimates the impact on the annual budget.
2. The five-year capital improvement plan will consider major equipment replacement needs, as well as other anticipated capital expenditures. All City departments, including the water and wastewater utilities, prepare a five-year capital improvement plan, and the plan is updated annually.
3. Provide an affordability analysis, including consideration of annual limits on total capital expenditures and the impact of capital projects on future property tax and utility rates and fees necessary to fund debt service.
4. Coordinate the development and approval of the annual capital improvement budget with the development of the operating budget, and consider future operating costs associated with new capital improvements.
5. Capital improvement expenditures shall include amounts expended for equipment or other assets with a useful life of seven years or more and which involve amounts of \$25,000 or more.
6. Other practices followed with respect to the capital budget include the use of cash funding where feasible and appropriate, and the establishment of replacement funds. Examples include: infrastructure maintenance activities funded with current tax or utility rate revenues, and vehicle and equipment replacement funds established for the replacement of vehicles and major equipment.
7. Budget balances appropriated in capital improvement funds are designated for specific projects and are carried forward until the project is complete or the balance is transferred to other eligible projects.

Investments Policy

The City has adopted an investment policy with the primary objectives of preservation of capital in order to protect investment principal, maintaining liquidity, and maximizing returns on investment, in that order of priority. Investments are primarily limited to U.S. Treasury obligations, U.S. Government Agency Securities, municipal bonds, and the State of Wisconsin Investment Pool. The City's Comprehensive Annual Financial Report (CAFR) complies with

Governmental Accounting Standard Board (GASB) Statement 40 regarding disclosure of various investment risks, such as interest rate and custodial credit risk.

BUDGET PRINCIPLES

In addition to the formal policies adopted by the City, there are several principles that the City uses as policy guidance for the budget, particularly with respect to operating budgets. They are as follows:

1. The City has adopted a program/service budget format, to convey the policies and purposes of City operations in a user-friendly form. The City also prepares line-item budget information for management control purposes, and for those users who are interested in such information.
2. According to Wisconsin Statutes, the budget is adopted on a functional basis (general government, public safety, etc.) for the general fund, which is the legal level of budgetary control. Budget control for other funds is monitored at the total fund level. Monies appropriated but not expended in the general fund, special revenue funds and utility enterprise funds lapse to the fund equity accounts at the end of the year unless re-appropriated to the subsequent year through a formal budget amendment. Any amounts earmarked for specific programs or purposes in special revenue funds or capital projects funds that remain uncompleted at the end of the year are carried forward to the following year until the project is completed or the balance is transferred to other eligible projects.
3. The City uses encumbrances with respect to certain unexpended general fund appropriations. An encumbrance is a method of obligating monies for future expenditures through a formal commitment to obtain goods or services intended to be purchased with current year budget authority through the issuance of a purchase order or an approved contract.
4. The annual general fund budget does not contain a contingency appropriation established to cover unexpected situations or emergencies. Department budgets are prohibited from containing planned contingencies.
5. The City of Fond du Lac historically has sought to provide stable tax rates and utility charges to its customers. This philosophy means that in developing the tax and fee components of the budget, the City looks to provide annual increases that bear some relationship to the rate of inflation. Artificially reducing the tax rate or utility rates in one year, followed by double-digit increases in the next year, has been determined to be unacceptable by City Council, City residents, the City Manager, City staff and bond rating agencies. This philosophy recognizes that to provide the same or increased level of services desired by the City's residents, costs do increase over time.

CITY OF FOND DU LAC

Description of City Funds and Accounting Structure

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Certain of the City's funds are classified according to generally accepted accounting principles as major funds (generally defined as having total assets, liabilities, revenues or expenditures/expenses totaling 10% of either governmental or enterprise fund types, or 5% of all funds combined). The City's fiscal year is the calendar year. As required by Wisconsin Statutes, appropriated budgets are adopted for the City's funds, which are classified and defined as follows:

GOVERNMENTAL FUND TYPES

These are the funds through which most of the functions of the City are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable. The following are the City's governmental fund types:

General Fund – The general fund is the main operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is a major fund. The major revenue sources for the general fund are the property tax levy, State aids, licenses, permits, fines, user fees and other funding sources.

Special Revenue Funds – Special revenue funds are used to account for those activities for which monies are restricted or committed for a specific purpose, with a specific revenue source making up a substantial part of the funding resources, and the expenditures are restricted or committed for specific programs. Special revenue funds utilized by the City include:

Library	HAZMAT Interagency Agreement
Residential Recycling	Harbor and Boating Facilities
Residential Solid Waste Collection & Disposal	City Grant Programs
Transit	Fuel Pump Maintenance
Tax Incremental Financing Districts	Public Safety Training Center

Debt Service Fund – The debt service fund is used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal, interest and related costs not funded by the proprietary (utility) funds. The debt service fund is a major fund. The major revenue source of the debt service fund is the property tax levy.

Capital Projects Funds – Capital projects funds are used to accumulate resources that are restricted, committed or assigned for the acquisition or construction of capital facilities or other capital assets,

including equipment. For the capital projects fund (major fund), the City adopts an annual capital budget (the first year of the 5-year capital improvement plan). Once the budget is adopted, the individual capital project appropriations do not lapse. In budgeting for this fund, the City assumes that all budgeted amounts will be spent on the indicated projects within the fiscal year or shortly thereafter. As such, the capital projects fund balances are not considered available for appropriation for other purposes, and therefore such fund balances are not presented in this document.

The city also utilizes non-major capital projects funds to accumulate resources for and to avoid borrowing for future capital equipment replacements: the Public Works Equipment Replacement Fund, the Ambulance Equipment Replacement Fund, the Transit Equipment Replacement Fund and the Solid Waste Equipment Replacement Fund. The major funding sources for the Public Works Equipment Replacement Fund is the proceeds from industrial park land sales, the sales of other City property and transfers from the general fund from the annual property tax levy. The major funding source for the Ambulance Equipment Replacement Fund is the designation of a portion of ambulance billings for future ambulance equipment replacements. The major funding source for the Transit Equipment Replacement Fund is annual transfers from the Transit Special Revenue Fund. The major funding source for the Solid Waste Equipment Replacement Fund is the designation of a portion of the residential solid waste fees for future program equipment replacements.

PROPRIETARY FUND TYPES

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used to budget such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting when earned, and expenses are recorded as soon as they result in liabilities, notwithstanding that the receipt or payment of cash may take place in another accounting period. For budgetary control purposes, the City also appropriates the capital expenditures for the proprietary funds within the proprietary funds. The City prepares budgets for the following proprietary fund types:

Enterprise Funds – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Budgets for the City's Water and Wastewater Utility enterprise funds, which are major funds, are included herein. The primary revenue sources for the enterprise funds are utility customer user fees.

Internal Service Funds – Internal service funds are used to account for the financing of goods or services provided by one City department to other City departments. Internal service funds utilized by the City include the self-funded Employee Health Insurance Fund and the Information Technology Services Fund.